
STATUTORY RULES OF NORTHERN IRELAND

2024 No. 1

**The Rates (Small Business Hereditament Relief)
(Amendment) Regulations (Northern Ireland) 2024**

Definition of “qualifying year”

2. In the definition of “qualifying year” in regulation 2 of the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010⁽¹⁾ for the words “1st April 2024” there shall be substituted the words “1st April 2025”.

⁽¹⁾ S.R. 2010 No.4 as amended by S.R.2012 No.106, S.R.2013 No.46, S.R.2014 No.68, S.R.2015 No 123, S.R.2016 No. 26, S.R.2017 No. 72, S.R.2018 No.61, S.R.2019 No. 44, S.R. 2020 No. 91, S.R. 2021 No. 111, S.R. 2022 No. 51 and S.R. 2022 No. 295