STATUTORY RULES OF NORTHERN IRELAND

2019 No. 44

RATES

The Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2019

Made - - - -	*14th March 2019*
Coming into operation	*1st April 2019*

The Department of Finance(**1**) makes the following Regulations in exercise of the powers conferred by Article 31C of the Rates (Northern Ireland) Order 1977(**2**).

Citation and commencement

1. These Regulations may be cited as the Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2019 and shall come into operation on 1st April 2019.

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(**3**) for the words "1st April 2019" there shall be substituted the words "1st April 2020".

(**1**) The reference to the Department of Finance was amended to the Department of Finance and Personnel by Article 39 of, and Schedule 2 to the Rates (Amendment) (NI) Order 2006 (2006 No.2954 (N.I.18)). The Department of Finance and Personnel was renamed the Department of Finance by section 1(4) of, and Schedule 1 to, the Departments Act (Northern Ireland)2016 (c.5 (N.I.)

(**2**) S.I. 1977/2157 (N.I. 28); Article 31C was substituted by section 1 of the Rates (Amendment) Act (Northern Ireland) 2009 (c. 8 (N.I.)) and amended by section 7 of the Financial Provisions Act (Northern Ireland) 2014 (c.6(N.I.))

(**3**) 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 and S.R.2018 No.61