STATUTORY RULES OF NORTHERN IRELAND

2018 No. 61

RATES

The Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2018

Made - - - -	*21st March 2018*
Coming into operation	*1st April 2018*

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) 2018 and shall come into operation on 1st April 2018.

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 2018" there shall be substituted the words "1st April 2019".

(**1**) The Department of Finance, as originally named in the Rates (Northern Ireland) Order 1977, was renamed as the Department of Finance and Personnel by Article 3(7) of, and Schedule 1 to, the Departments (Northern Ireland) Order 1999 (1999 No. 283 (N.I.1)). Renamed as 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 and S.R. 2017 No. 72