STATUTORY RULES OF NORTHERN IRELAND

2016 No. 26

RATES

The Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2016

Made - - - -	*29th January 2016*
Coming into operation	*1st April 2016*

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

Citation and commencement

1. These Regulations may be cited as the Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2016 and shall come into operation on 1st April 2016.

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(**2**) for the words "1st April 2016" there shall be substituted the words "1st April 2017".

Sealed with the Official Seal of the Department of Finance and Personnel on 29th January 2016.

L.S.

Brian McClure
A senior officer of the Department of Finance and Personnel

(**1**) 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.))
(**2**) S.R. 2010 No.4 as amended by S.R. 2012 No.106, S.R. 2013 No.46, S.R. 2014 No.68 and S.R. 2015 No.123