STATUTORY RULES OF NORTHERN IRELAND

2015 No. 123

RATES

The Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2015

Made - - - -	*5th March 2015*
Coming into operation	*1st April 2015*

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) 2015 and shall come into operation on 1st April 2015.

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 2015" there shall be substituted the words "1st April 2016".

(**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.))

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