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STATUTORY RULES OF NORTHERN IRELAND

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**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<sup>(1)</sup> makes the following Regulations in exercise of the powers conferred by Article 31C of the Rates (Northern Ireland) Order 1977<sup>(2)</sup>

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(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.))