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STATUTORY RULES OF NORTHERN IRELAND

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**2012 No. 106**

**Rates (Small Business Hereditament Relief)  
(Amendment) Regulations (Northern Ireland) 2012**

**Citation and commencement**

1. These Regulations may be cited as the Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2012 and shall come into operation on 1st April 2012.