
STATUTORY RULES OF NORTHERN IRELAND

2014 No. 68

**The Rates (Small Business Hereditament Relief)
(Amendment) Regulations (Northern Ireland) 2014**

Amendment of the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010

2.—(1) Regulation 4 of the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010⁽¹⁾ shall be amended in accordance with paragraphs (2) and (3).

(2) In paragraph (b) for “.” there shall be substituted “;”.

(3) After paragraph (b) there shall be added the following paragraph—

“(c) 20% if the net annual value of the hereditament exceeds £12,000 but does not exceed £15,000.”

⁽¹⁾ S.R. 2010 No. 4 as amended by S.R. 2012 No. 106 and S.R. 2013 No. 46