
STATUTORY RULES OF NORTHERN IRELAND

2018 No. 61

**The Rates (Small Business Hereditament Relief)
(Amendment) Regulations (Northern Ireland) 2018**

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⁽¹⁾ for the words “1st April 2018” there shall be substituted the words “1st April 2019”.

(1) S.R. 2010 No.4 as amended by S.R. 2012 No.106, S.R. 2013 No.46, S.R. 2014 No.68, S.R. 2015 No.123, S.R. 2016 No. 26 and S.R. 2017 No. 72