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## 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".

<sup>(1)</sup> 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