
STATUTORY RULES OF NORTHERN IRELAND

2022 No. 295

RATES

**The Rates (Small Business Hereditament Relief)
(Amendment) (No. 2) Regulations (Northern Ireland) 2022**

Made - - - - 8th November 2022

Coming into operation 8th December 2022

**THE RATES (SMALL BUSINESS HEREDITAMENT
RELIEF) (AMENDMENT) (NO. 2)
REGULATIONS (NORTHERN IRELAND) 2022**

1. Citation and commencement
2. Definition of “qualifying year”
Signature
Explanatory Note