
STATUTORY RULES OF NORTHERN IRELAND

2024 No. 1

RATES

**The Rates (Small Business Hereditament Relief)
(Amendment) Regulations (Northern Ireland) 2024**

Made - - - - 3rd January 2024
Coming into operation- 31st January 2024

The Department of Finance⁽¹⁾ makes the following Regulations in exercise of the powers conferred by Article 31C of the Rates (Northern Ireland) Order 1977⁽²⁾.

(1) The reference to the Department of Finance was amended to the Department of Finance and Personnel by Article 39 of, and Schedule 2 to the Rates (Amendment) (Northern Ireland) Order 2006 (2006 No.2954 (N.I.18)). The Department of Finance and Personnel was renamed the Department of Finance by section 1(4) of, and Schedule 1 to, the Departments Act (Northern Ireland) 2016 (c.5 (N.I.))

(2) S.I. 1977/2157 (N.I. 28); Article 31C was substituted by section 1 of the Rates (Amendment) Act (Northern Ireland) 2009 (c. 8 (N.I.)) and amended by section 7 of the Financial Provisions Act (Northern Ireland) 2014 (c.6(N.I.))

Changes to legislation:

There are currently no known outstanding effects for the The Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2024, Introductory Text.