STATUTORY RULES OF NORTHERN IRELAND

2026 No. 45

RATES

The Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2026

Made - - - -	*9th March 2026*
Coming into operation	*1st April 2026*

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

Citation and commencement

1. These Regulations may be cited as the Rates (Small Business Hereditament Relief) (Amendment) Regulations (Northern Ireland) 2026 and shall come into operation on 1st April 2026.

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(**c**) for the words "1st April 2026" there shall be substituted the words "1st April 2027".

Sealed with the Official Seal of the Department of Finance on 9th March 2026

(L.S.)

Andrew McAvoy
A senior officer of the Department of Finance

(**a**) 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.)

(**b**) 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.))

(**c**) 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, S.R.2017 No. 72, S.R.2018 No.61, S.R.2019 No. 44, S.R. 2020 No. 91, S.R. 2021 No. 111, S.R. 2022 No. 51, S.R. 2022 No. 295, S.R. 2024 No. 1 and S.R. 2025 No. 21

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the definition of "qualifying year" in the Rates (Small Business Hereditament Relief) Regulations (Northern Ireland) 2010 to provide for an extension of the small business rate relief scheme until 31st March 2027.

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