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STATUTORY INSTRUMENTS

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**2006 No. 2954**

**The Rates (Amendment) (Northern Ireland) Order 2006**

**PART IV**

**RELIEFS AND EXEMPTIONS ETC.**

*Other exemptions*

**Exemption for automatic telling machines in rural areas**

**25.** In Article 42 of the principal Order (distinguishment in valuation list of certain hereditaments exempted from rates), after paragraph (1E) there shall be inserted the following paragraphs—

“(1F) There shall be distinguished in the NAV list as wholly exempt from rates any automatic telling machine which is situated in a rural area during the relevant year.

(1G) In paragraph (1F)—

“automatic telling machine” means a hereditament which is used only for the purposes of a machine which provides automatic telling and other services on behalf of a bank or building society;

“relevant year” means any year beginning on or after the commencement of Article 25 of the Rates (Amendment) (Northern Ireland) Order 2006 and ending before 1st April 2010 or on such later date as the Department may by order made subject to affirmative resolution specify;

“rural area” means a ward designated by the Department by order subject to negative resolution as a rural area for the purposes of paragraph (1F);

“ward” has the same meaning as it has for local government purposes.”.