

Order laid before the Assembly under Article 42(1G) of the Rates (Northern Ireland) Order 1977 and subject to affirmative resolution procedure of the Assembly

STATUTORY RULES OF NORTHERN IRELAND

2024 No. 88

RATES

The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2024

Made - - - - 3rd April 2024

Coming into operation in accordance with Article 1

The Department of Finance⁽¹⁾ makes the following Order in exercise of the powers conferred by Article 42(1G) of the Rates (Northern Ireland) Order 1977⁽²⁾.

PROSPECTIVE

Citation and commencement

1. This Order may be cited as the Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2024 and comes into operation on the day after the day on which it is affirmed by resolution of the Assembly.

Commencement Information

II Art. 1 in operation at 15.5.2024, see [art. 1](#)

Definition of “relevant year”

2. For the purposes of the definition of “relevant year” in Article 42(1G) of the Rates (Northern Ireland) Order 1977 the Department of Finance specifies the later date of 1st April 2025.

(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 42(1G) was inserted by Article 25 of the Rates (Amendment) (Northern Ireland) Order 2006 (S.I. 2006/2954 (N.I. 18))

Status: Point in time view as at 03/04/2024. This version of this Rule contains provisions that are prospective.
Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2024. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details)

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Commencement Information

I2 Art. 2 in operation at 15.5.2024, see [art. 1](#)

Revocation

3. The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2022(3) is revoked.

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Commencement Information

I3 Art. 3 in operation at 15.5.2024, see [art. 1](#)

Sealed with the Official Seal of the Department of Finance on 3rd April 2024

(L.S.)

Andrew McAvoy
A senior officer of the Department of Finance

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PROSPECTIVE

EXPLANATORY NOTE

(This note is not part of the Order)

Article 42(1F) and (1G) of the Rates (Northern Ireland) Order 1977 (“the 1977 Order”) provide that 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 a relevant year ending before such date as is specified by an Order made by the Department of Finance. 1st April 2025 is specified by this Order.

This Order also revokes the Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2022 which specified 1st April 2023 for the purposes of Article 42(1F) and (1G) of the 1977 Order.

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