

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 2023 is specified by this Order.

This Order also revokes the Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2021 which specified 1st April 2022 for the purposes of Article 42(1F) and (1G) of the 1977 Order.