
STATUTORY INSTRUMENTS

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.”.

Power to remove exemption for private dwellings from completion notices

26.—(1) Paragraph 1 of Schedule 8B to the principal Order (new buildings – service of completion notices) shall be amended as follows.

(2) In sub-paragraph (6) (completion notice not to be served if building is, or when next in use will be, used wholly for the purposes of a private dwelling), for the word “The” there shall be substituted the words “Except as provided by an order made by the Department, the”.

(3) After that sub-paragraph there shall be added the following sub-paragraphs—

“(7) The Department shall not make an order under sub-paragraph (6) unless a draft of the order has been laid before, and approved by a resolution of, the Assembly.

(8) An order under sub-paragraph (6) may contain such incidental, supplemental and transitional provisions as the Department considers necessary or expedient, including provisions modifying this Schedule.”.

Power to extend exemption from completion notices

27. In paragraph 1 of Schedule 8B to the principal Order (new buildings – service of completion notices), after sub-paragraph (8) (added by Article 26(3)) there shall be added the following sub-paragraph—

“(9) The Department shall not serve a completion notice in relation to a building of a prescribed class.”.