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STATUTORY RULES OF NORTHERN IRELAND

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**2015 No. 47**

**RATES**

**The Rates (Exemption for Automatic Telling Machines  
in Rural Areas) Order (Northern Ireland) 2015**

*Made* - - - - - *10th February 2015*  
*Affirmed by resolution of the*  
*Assembly on* - - - - - *2nd March 2015*  
*Coming into operation* *1st April 2015*

The Department of Finance and Personnel makes the following Order in exercise of the powers conferred by Article 42(1G) of the Rates (Northern Ireland) Order 1977<sup>(1)</sup>.

**Citation and commencement**

1. This Order may be cited as the Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2015 and shall come into operation on 1st April 2015.

**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 and Personnel hereby specifies the later date of 1st April 2016.

**Revocation**

3. The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2013<sup>(2)</sup> is revoked.

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(1) [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 \(N.I. 18\)](#))  
(2) [S.R. 2013 No. 17](#)

Sealed with the Official Seal of the Department of Finance and Personnel on 10th February 2015

(L.S.)

*Brian McClure*  
A senior officer of the Department of Finance  
and Personnel

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## 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”) provides 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 financial year ending before such date as is specified by an Order made by the Department of Finance and Personnel. 1st April 2016 is specified by this Order.

This Order also revokes the Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2013 which specified 1st April 2015 for the purposes of Article 42(1F) and (1G) of the 1977 Order.