## RATES (AMENDMENT) (NORTHERN IRELAND) ORDER 2006

## S.I. 2006 2954

## **EXPLANATORY MEMORANDUM**

## **COMMENTARY ON ARTICLES**

Part Iv - Reliefs and Exemptions Etc.

Article 25: Exemption for automatic telling machines in rural areas

38. This Article provides for full exemption for automatic telling machines (ATMs) shown in the NAV list that are situated in rural areas. It provides for powers to amend the date of cessation of the Article (by affirmative resolution) and to designate wards deemed to be rural areas (by negative resolution).