STATUTORY RULES OF NORTHERN IRELAND

2026 No. 22

RATES

The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2026

Made - - - - 19th February 2026

Affirmed by resolution of the Assembly on 10th March 2026

Coming into operation in accordance with Article 1

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

Citation and commencement

1. This Order may be cited as the Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2026 and comes into operation on the day after the day on which it is affirmed by resolution of the Assembly.

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 2027.

Revocation

3. The Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2025(**c**) is revoked.

Sealed with the Official Seal of the Department of Finance on 19th February 2026

(L.S.)

Andrew McAvoy
A senior officer of the Department of Finance

(**a**) 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.))

(**b**) 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))

(**c**) S.R. 2025 No. 28

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 2027 is specified by this Order.

This Order also revokes the Rates (Exemption for Automatic Telling Machines in Rural Areas) Order (Northern Ireland) 2025 which specified 1st April 2026 for the purposes of Article 42(1F) and (1G) of the 1977 Order.

© Crown copyright 2026

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, Controller of His Majesty's Stationery Office being the Government Printer for Northern Ireland and the Officer appointed to print Acts of the Northern Ireland Assembly.

£6.40

http://www.legislation.gov.uk/id/nisr/2026/22

ISBN 978-0-33-802603-3

9 780338 026033