

*Peter Hall
Clerk
Committee for Finance
Room 419
Parliament Buildings
Stormont
Belfast*

24 September 2026

Dear Peter

The Rates (Exemption for Automatic Telling Machines in Rural Areas) Regulations (Northern Ireland) 2027

The Department of Finance proposes to make a Statutory Rule under powers conferred by Article 42(1G) of the Rates (Northern Ireland) Order 1977. The Statutory Rule is subject to affirmative resolution procedure before the Assembly.

Purpose of the Statutory Rule

The purpose of the draft Rule is to continue a micro-policy within the rating system, whereby a rates exemption is applied for separate entries in the Valuation List associated with automatic telling machine (ATMs) in a designated rural area.

Previous Engagement with the Committee

This is an annual Statutory Rule within the rating system and is reviewed by the Committee each year.

The draft Rule will act to specify a later end-date of 1st April 2027 for the purposes of the definition of "relevant year" within Article 42(1G) of the 1977 Order with the result that the exemption will continue until 31st March 2028.

As the Committee will be aware from the debate on this measure when it was re-introduced in 2024, there are now only a small amount of ATM machines covered by this Rule, following changes to valuation caselaw in recent years which removed the majority of them from the valuation list.

Financial Implications

A change in valuation case law in recent years has removed many of these machines from the valuation list entirely. The scheme now applies to a small number of machines. As the Committee will be aware from briefing last year, the scheme has

a modest cost of less than £50,000 as a result of the recent valuation changes, which removed most of the rural ATM machines previously covered by the scheme from the valuation list.

Consultation

The Statutory Rule allows the scheme to continue until the end of the 2027/28 rating year. The Rule does not implement a new policy but extends the existing policy.

Compliance with Section 24 of the Northern Ireland Act 1998

It is the view of the Department that this Order is compatible with section 24 of the Northern Ireland Act 1998.

Consideration by the Executive

This Statutory Rule continues existing rating policy.

Equality Impact

This continues a pre-existing support measure for businesses. No new section 75 issues arise in the context of this Statutory Rule.

Regulatory Impact

Previous Regulatory Impact Assessment work suggested that the administrative cost of applying the exemption is negligible. It is not considered to have an impact on competition, nor does it create a competitive advantage for any specific provider of the service.

Rural Needs Impact

The policy does not change or impact disproportionately anything in relation to persons living in rural areas.

Data Protection Impact

The scheme does not involve or change the collection, processing or sharing of personal data therefore, a Data Impact Assessment is not necessary.

Child Rights Impact

This proposal does not involve any direct impact on children's rights therefore, a Child Rights Impact Assessment is not necessary.

Position in Great Britain (*if appropriate*).

There is no corresponding legislation in England, Scotland or Wales.

Any other information

None.

Proposed timing of consideration of the SL1

The Committee has scheduled to discuss this SL1 on 7 October during the evidence session from the Director of Rating Policy.

Proposed Operational Date

It is proposed that the rule specifies “1st April 2027” for the purposes of the definition of "relevant year" in Article 42(1G) of the 1977 Order with the result that the exemption will continue until 31st March 2028.

The proposed operative date is the date after the day upon which the Rule is affirmed in the Assembly.

The draft of the proposed Statutory Rule and Explanatory Memorandum are attached, and you will wish to bring this matter to the attention of the Committee for Finance.

Gerard Willis
Departmental Assembly Liaison Officer