

SL(6)092 – The Valuation for Rating (Wales) (Coronavirus) (Revocation) Regulations 2021

Background and Purpose

These [Regulations](#) revoke the Valuation for Rating (Wales) (Coronavirus) Regulations 2021 (the “2021 Regulations”).

The 2021 Regulations specify assumptions that are to be made when applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988 in connection with a non-domestic property’s rateable value. The effect of the 2021 Regulations is that ratepayers for non-domestic properties in Wales affected by:

1. the Welsh Government or UK Government’s response to coronavirus;
2. any requirements of, advice or guidance in response to coronavirus from any UK public authority, the Welsh Government, the Scottish Government, the Northern Ireland Executive, the UK Government or a government outside of the UK, or
3. measures taken to ensure compliance with health and safety legislation,

are not able to cite those matters as causing a material change of circumstances for the purpose of appealing a non-domestic property’s rateable value on the 2017 rating lists.

The provisions in the 2021 Regulations will be superseded by provisions for Wales included within The Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Bill (“the Bill”). The revocation of the 2021 Regulations will come into force on the day that the Bill receives Royal Assent.

Procedure

Negative.

The Regulations were made by the Welsh Ministers before they were laid before the Senedd. The Senedd can annul the Regulations within 40 days (excluding any days when the Senedd is: (i) dissolved, or (ii) in recess for more than four days) of the date they were laid before the Senedd.

Technical Scrutiny

No points are identified for reporting under Standing Order 21.2 in respect of this instrument.



Merits Scrutiny

The following point is identified for reporting under Standing Order 21.3 in respect of this instrument.

1. Standing Order 21.3(ii) – that it is of political or legal importance or gives rise to issues of public policy likely to be of interest to the Senedd

We note the potential breach of the 21-day rule (i.e. the rule that 21 days should pass between the date a “made negative” instrument is laid before the Senedd and the date the instrument comes into force), and the explanation for the breach provided by Rebecca Evans MS, Minister for Finance and Local Government, in a letter to the Llywydd dated 25 November 2021. In particular, we note the following in the letter:

“This statutory instrument ... will come into force once the Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Bill (the Bill) receives Royal Assent and there is a risk this may occur within 21 days of this statutory instrument being laid. The rationale is to provide clarity of law as provisions within the Bill would supersede the Valuation for Rating (Wales) (Coronavirus) Regulations 2021 (the existing Regulations) which came into force on 1 November.”

Welsh Government response

A Welsh Government response is not required.

Committee Consideration

The Committee considered the instrument at its meeting on 6 December 2021 and reports to the Senedd in line with the reporting point above.

