

SL(6)385 – The Rating Lists (Valuation Date) (Wales) Order 2023

Background and Purpose

Paragraph 2(3) of Schedule 6 to the Local Government Finance Act 1988 provides that when compiling a non-domestic rating list, the rateable value of a non-domestic hereditament is to be determined by reference to the day on which the list must be compiled or on a day preceding that day specified by order.

This Order specifies 1 April 2024 as the day by reference to which the rateable value of a non-domestic hereditament is to be determined for the purposes of the next local and central non-domestic rating lists compiled for Wales after this Order comes into force.

Procedure

Negative.

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

The Explanatory Memorandum to the Order notes that,

“...the Welsh Government has committed to, by default, reduce the interval between revaluations from five to every three years. Following the revaluation which took effect on 1 April 2023, the next revaluation is planned to take place on 1 April 2026, subject to the passage of necessary primary legislation.”

Welsh Government response

A Welsh Government response is not required.



Committee Consideration

The Committee considered the instrument at its meeting on 2 October 2023 and reports to the Senedd in line with the reporting point above.



Senedd Cymru

Pwyllgor Deddfwriaeth, Cyfiawnder a'r Cyfansoddiad

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Welsh Parliament

Legislation, Justice and Constitution Committee