

SL(6)575 – The Non-Domestic Rating (Withdrawal of Charitable Relief for Independent Schools) (Wales) Regulations 2025

Background and Purpose

These Regulations amend the Local Government Finance Act 1988 in relation to Wales to withdraw eligibility for non-domestic rating charitable relief from independent schools with charitable status, bringing them in line with independent schools which do not have charitable status (for the purposes of non-domestic rates).

These Regulations come into force on 1 April 2025.

Procedure

Draft Affirmative.

The Welsh Ministers have laid a draft of the Regulations before the Senedd. The Welsh Ministers cannot make the Regulations unless the Senedd approves the draft Regulations.

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

An exception from the withdrawal of charitable rates relief is provided in respect of independent schools which are wholly or mainly concerned with providing full-time education to pupils with an Individual Development Plan.

Welsh Government response

A Welsh Government response is not required.

Committee Consideration

The Committee considered the instrument at its meeting on 10 February 2025 and reports to the Senedd in line with the reporting point above.

