Statutory Instruments with Clear Reports 24 October 2022

SL(6)269 – <u>The Non-Domestic Rating (Property in Common Occupation) (Wales) Regulations 2022</u>

Procedure: Made Negative

These Regulations specify the circumstances in which two or more hereditaments, whether occupied or unoccupied, must be treated as one hereditament for the purposes of determining an owner's or occupier's non-domestic rating liability.

These Regulations also set out the circumstances in which two or more hereditaments are to be considered as contiguous with each other.

Regulation 2 makes provision for occupied hereditaments. Regulation 3 makes provision for unoccupied hereditaments and Regulation 4 makes provision in respect of the contiguity condition. Regulation 5 sets out the circumstances in which two hereditaments will be considered to be contiguous.

Parent Act: Local Government Finance Act 1988

Date Made: 6 October 2022 **Date Laid:** 7 October 2022

Coming into force date: 1 March 2023

