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W E L S H S T A T U T O R Y  
I N S T R U M E N T S

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**2024 No. 1142 (W. 191)**

**RATING AND VALUATION,  
WALES**

**The Non-Domestic Rating  
Contributions (Wales)  
(Amendment) Regulations 2024**

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Non-Domestic Rating Contributions (Wales) Regulations 1992 (“the 1992 Regulations”).

Under Part 2 of Schedule 8 to the Local Government Finance Act 1988 (“the 1988 Act”) (non-domestic rating: pooling), billing authorities (in Wales, county and county borough councils) are required to pay amounts (called non-domestic rating contributions) to the Welsh Ministers. The 1992 Regulations contain rules for the calculation of those contributions for Welsh billing authorities.

Community amateur sports clubs (“CASCs”) are treated in the same way as charities for the purposes of non-domestic rates relief under paragraph 2 of Schedule 4ZA to the 1988 Act (occupied hereditaments: chargeable amounts). Regulation 2(2) amends paragraph 3 of Schedule 1 to the 1992 Regulations (rules for the calculation of non-domestic rating contributions) to bring the treatment of CASCs in line with that of charities for the purposes of calculating non-domestic rating contributions. Regulation 2(2)(h)(i) amends an inconsistency between the percentages in paragraph 3(1)(b) and 3(4)(b) of Schedule 1.

Section 69 of the Localism Act 2011 (non-domestic rates: discretionary relief) made amendments to section 47 of the 1988 Act (discretionary relief). It repealed section 47(2)(a) of that Act which set out conditions for the granting of discretionary non-domestic rates relief. It also inserted section 47(8A) into that Act, which states that section 47 does not

apply where the hereditament is excepted, as defined in section 47(9).

Paragraph 3(1) and (4) of Schedule 1 to the 1992 Regulations allows billing authorities to deduct specified percentages from their non-domestic rating contributions where they have granted discretionary non-domestic rates relief under section 47 of the 1988 Act. Consequential to the insertion of section 47(8A) into the 1988 Act, references to the requirement that a hereditament is not an excepted hereditament in paragraph 3(1) and (4) of Schedule 1 to the 1992 Regulations are therefore no longer required. Regulation 2(2)(c), (e), (h)(ii) and (iv) of these Regulations makes consequential amendments to paragraph 3(1) and (4) of Schedule 1 to the 1992 Regulations to remove those references.

Paragraphs 3 and 4 of Schedule 2 to the 1992 Regulations (assumptions relating to provisional amounts) provide for assumptions to be applied when billing authorities are calculating their provisional non-domestic rating contribution amount. Regulation 2(3) makes consequential amendments to paragraphs 3 and 4 of Schedule 2 to the 1992 Regulations to remove references to section 47(2)(a) of the 1988 Act. Regulation 2(3) also amends Schedule 2 to place CASCs within paragraph 3.

Regulation 2(4) amends the 1992 Regulations by substituting a new Schedule 4 (adult population figures).

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

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**2024 No. 1142 (W. 191)**

**RATING AND VALUATION,  
WALES**

**The Non-Domestic Rating  
Contributions (Wales)  
(Amendment) Regulations 2024**

*Made* 11 November 2024

*Laid before Senedd Cymru* 13 November 2024

*Coming into force* 31 December 2024

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by section 143(2) of, and paragraph 4(1) and (5) of Schedule 8 to, the Local Government Finance Act 1988<sup>(1)</sup> and section 236(1) of the Localism Act 2011<sup>(2)</sup>.

**Title and coming into force**

1. The title of these Regulations is the Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 2024 and they come into force on 31 December 2024.

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(1) 1988 c. 41. Section 143(2) was amended by section 154(3)(a) of the Local Government and Elections (Wales) Act 2021 (asc 1). Paragraph 4(1) of Schedule 8 was amended by paragraph 6(2) of Schedule 10 to the Local Government Finance Act 1992 (c. 14) and also by paragraph 7(2) of Schedule 3 to the Local Government Finance Act 2012 (c. 17). Paragraph 4(5) of Schedule 8 was amended by paragraph 7(4) of Schedule 3 to the Local Government Finance Act 2012 (c. 17).

(2) 2011 c. 20. See section 236(2)(a)(ii) for the definition of "appropriate authority" in relation to Wales.

**Amendments to the Non-Domestic Rating Contributions (Wales) Regulations 1992**

2.—(1) The Non-Domestic Rating Contributions (Wales) Regulations 1992(1) are amended as follows in relation to a financial year beginning with or after 1 April 2025.

(2) In paragraph 3 of Schedule 1 (rules for the calculation of non-domestic rating contributions)—

- (a) in sub-paragraph (1)(a), for “the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);” substitute “one of the following applies—”;
- (b) after sub-paragraph (1)(a) insert—
  - “(i) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
  - (ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010(2) (community amateur sports clubs) and the hereditament is wholly or mainly used for the purposes of that club or for the purposes of that club and of other such registered clubs;”;
- (c) in sub-paragraph (1)(b)(i), for the words “the hereditament is not an excepted hereditament, and all or part of it”, substitute “all or part of the hereditament”;
- (d) omit sub-paragraph (1)(b)(ii) and the “or” after it;

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(1) S.I. 1992/3238, amended by S.I. 1993/1505, 1993/3077, 1994/547, 1994/1742, 1994/3125, 1995/3235, 1996/3018, 1997/3003, 1998/2962, 1999/3439 (W. 47), 2000/3382 (W. 220), 2001/3910 (W. 322), 2002/3054 (W. 289), 2003/3211 (W. 304), 2004/3232 (W. 280), 2005/3345 (W. 259), 2006/3347 (W. 307), 2007/3343 (W. 295), 2008/2929 (W. 258), 2009/3147 (W. 274), 2010/2889 (W. 239), 2011/2610 (W. 283), 2012/3036 (W. 310), 2013/3046 (W. 305), 2014/3193 (W. 323), 2015/1905 (W. 277), 2016/1169 (W. 286), 2017/1159 (W. 287), 2018/1196 (W. 244), 2019/1399 (W. 246), 2020/1366 (W. 302), 2021/1333 (W. 344), 2022/1214 (W. 251) and 2023/1292 (W. 229). S.I. 1992/3238 was also modified by S.I. 1996/619.

(2) 2010 c. 4. Section 658(6) of Chapter 9 of Part 13 defines “registered club”. That section was amended by paragraph 4 of Schedule 21 to the Finance Act 2013 (c. 29), regulation 3(a) and (b) of S.I. 2015/725 and section 52(1) of the Finance Act 2012 (c. 14).

- (e) in sub-paragraph (1)(b)(iii), omit the words “is not an excepted hereditament, it”;
- (f) in sub-paragraph (4)(a), for “the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);” substitute “one of the following applies—”;
- (g) after sub-paragraph (4)(a) insert—
  - “(i) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
  - (ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs) and the hereditament is wholly or mainly used for the purposes of that club or for the purposes of that club and of other such registered clubs;”;
- (h) in sub-paragraph (4)(b)—
  - (i) for “75” substitute “90”;
  - (ii) in sub-paragraph (i), for the words “the hereditament is not an excepted hereditament, and all or part of it” substitute “all or part of the hereditament”;
  - (iii) omit sub-paragraph (ii) and the “or” after it;
  - (iv) in sub-paragraph (iii), omit the words “is not an excepted hereditament, it”.

(3) In Schedule 2 (assumptions relating to provisional amounts)—

- (a) in paragraph 3(a), for “the condition in section 47(2)(a) applies, and” substitute “one of the following applies on the chargeable day—”;
- (b) after paragraph 3(a) insert—
  - “(i) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
  - (ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs) and the hereditament is wholly or mainly used for the

purposes of that club or for the purposes of that club and of other such registered clubs, and”;

(c) in paragraph 4(a), for “other than a hereditament in relation to which the condition in 47(2)(a) applies, and” substitute “in relation to which one of the following applies on the chargeable day—”;

(d) after paragraph 4(a) insert—

“(i) all or part of the hereditament is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit, and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;

(ii) the hereditament is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit, and”.

(4) For Schedule 4 (adult population figures) substitute the Schedule to these Regulations.

*Mark Drakeford*

Cabinet Secretary for Finance and Welsh Language,  
one of the Welsh Ministers

11 November 2024

**SCHEDULE** Regulation 2(4)

**“SCHEDULE 4** Regulation 6(5)

**ADULT POPULATION FIGURES**

<i>Billing authority area</i>	<i>Prescribed figure</i>
Blaenau Gwent	54,032
Bridgend/Pen-y-bont ar Ogwr	117,802
Caerphilly/Caerffili	140,377
Cardiff/Caerdydd	307,789
Carmarthenshire/Sir Gaerfyrddin	153,399
Ceredigion	61,618
Conwy	93,937
Denbighshire/Sir Ddinbych	77,877
Flintshire/Sir y Fflint	124,995
Gwynedd	97,490
Isle of Anglesey/Ynys Môn	56,220
Merthyr Tydfil/Merthyr Tudful	46,137
Monmouthshire/Sir Fynwy	77,533
Neath Port Talbot/Castell-nedd Port Talbot	114,906
Newport/Casnewydd	126,592
Pembrokeshire/Sir Benfro	101,521
Powys	111,015
Rhondda Cynon Taf	192,277
Swansea/Abertawe	199,795
Torfaen	73,991
Vale of Glamorgan/Bro Morgannwg	106,750
Wrexham/Wrecsam	108,383”