

This Statutory Instrument has been made in consequence of a defect in S.I. 2023/1154 (W. 199) and is being issued free of charge to all known recipients of that Statutory Instrument.

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

2024 No. 37 (W. 12)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating
(Miscellaneous and Consequential
Amendments to Secondary
Legislation) (Wales) Regulations
2024**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations omit certain provisions in regulations 2 and 4, and regulation 5 of the Non-Domestic Rating Act 2023 (Consequential Amendments to Secondary Legislation) (Wales) Regulations 2023 (“the 2023 Regulations”) and make amendments to various statutory instruments.

Regulations 2, 4 and 5 of the 2023 Regulations make changes to certain secondary legislation in relation to Wales in consequence to the Non-Domestic Rating Act 2023 (“the 2023 Act”). Sections 1 and 2 of the 2023 Act repeal certain provisions in Part 3 of the Local Government Finance Act 1988 (“the 1988 Act”) and re-enact those provisions in new Schedules 4ZA and 4ZB to the 1988 Act.

Regulations 2, 4 and 5 of the 2023 Regulations came into force on 27 October 2023 but did not expressly state that they took effect from 1 April 2024, in line with when the relevant changes in the 2023 Act also take effect.

Part 2 of these Regulations omits certain provisions in regulations 2 and 4, and regulation 5 of the 2023 Regulations and restates provisions of the following statutory instruments in relation to Wales (“the

Secondary Legislation”) as they applied immediately before regulations 2, 4 and 5 came into force:

- the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989;
- the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017;
- the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017.

Part 3 of these Regulations makes consequential changes to the Secondary Legislation and the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990 (“the 1990 Regulations”) to reflect the re-enacted provisions in Schedules 4ZA and 4ZB to the 1988 Act. In the case of the 1990 Regulations, references to sections 45(6) and 47(2)(a) of the 1988 Act are omitted as these provisions have been repealed by earlier Acts.

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 this instrument.

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consequence of a defect in S.I. 2023/1154 (W. 199)
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W E L S H S T A T U T O R Y
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2024 No. 37 (W. 12)

**RATING AND VALUATION,
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**The Non-Domestic Rating
(Miscellaneous and Consequential
Amendments to Secondary
Legislation) (Wales) Regulations
2024**

<i>Made</i>	<i>15 January 2024</i>
<i>Laid before Senedd Cymru</i>	<i>17 January 2024</i>
<i>Coming into force</i>	<i>19 January 2024</i>

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the National Assembly for Wales by sections 43(4B)(b) and 44(9)(b) of the Local Government Finance Act 1988(1) (“the 1988 Act”) and conferred on the Secretary of State by paragraphs 1 and 2(2)(a) and (ga) of Schedule 9 to that Act(2) and now vested in

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- (1) 1988 c. 41. See section 146(6) for the definition of “prescribed”. Subsection (4B) was inserted into section 43 by section 61(3) of the Local Government Act 2003 (c. 26) (“the 2003 Act”). Subsection (9) was inserted into section 44 by section 61(5) of the 2003 Act. The functions of the National Assembly for Wales were transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).
- (2) Paragraph 1 was amended by paragraph 89(2) of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15). Paragraph 2(2)(ga) was inserted by paragraph 44(2) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

them⁽¹⁾, and in exercise of the power conferred on them by paragraph 8(1) and (4)(b) of Schedule 1 to the Rating (Empty Properties) Act 2007⁽²⁾, section 236(1) of the Localism Act 2011⁽³⁾ and section 17(2) of the Non-Domestic Rating Act 2023⁽⁴⁾.

PART 1

Introduction

Title, application and coming into force

1.—(1) The title of these Regulations is the Non-Domestic Rating (Miscellaneous and Consequential Amendments to Secondary Legislation) (Wales) Regulations 2024.

(2) These Regulations apply in relation to Wales.

(3) Parts 1 and 2 come into force on 19 January 2024.

(4) Part 3 comes into force on 1 April 2024.

PART 2

Amendments to secondary legislation coming into force on 19 January 2024

Amendments to the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989

2. In regulation 3(1) (interpretation) of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989⁽⁵⁾, in the definition of “the amount payable”, in sub-paragraph (a), for “paragraphs 1 to 7, and 10 of Schedule 4ZA or paragraphs 1 to 3 of Schedule 4ZB to” substitute “section 43(4) to (6) or 45(4) to (6) of”.

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- (1) The functions of the Secretary of State were transferred, in relation to Wales, to the National Assembly for Wales by virtue of article 2 of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). The functions of the National Assembly for Wales were subsequently transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).
- (2) 2007 c. 9. The power to make an order under paragraph 8(1) of the Rating (Empty Properties) Act 2007 may be exercised to make regulations by virtue of section 39 of the Legislation (Wales) Act 2019 (anaw 4).
- (3) 2011 c. 20. See section 236(2)(a)(ii) for the definition of “appropriate authority”.
- (4) 2023 c. 53. See section 17(3) for the definition of “the appropriate national authority”.
- (5) S.I. 1989/1058; relevant amending instruments are S.I. 1991/141, S.I. 1993/616 and S.I. 2023/1154 (W. 199).

Amendments to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017

3.—(1) Schedule 1 (matters to be contained in demand notices) to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017⁽¹⁾ is amended as follows.

(2) In paragraph 4—

- (a) for “regulations under paragraph 1(2)(b) and 3(9) of Schedule 4ZB to the 1988 Act are” substitute “an order under section 45(4A) of the 1988 Act is”;
- (b) for “regulations as compared with the amount it would be if paragraph 1(1)(b) of Schedule 4ZB to” substitute “order as compared with the amount it would be if section 45(4) of”.

(3) In paragraph 5—

- (a) for “paragraph 2 of Schedule 4ZB to” substitute “section 45A of”;
- (b) for “paragraph 1(1)(b) of Schedule 4ZB to” substitute “section 45(4) of”.

(4) In paragraph 6—

- (a) in sub-paragraph (a), for “paragraph 2(1) or 4(1) of Schedule 4ZA to” substitute “section 43(4A)(b) or (5) of”;
- (b) in sub-paragraph (b), for “paragraph 10(2) of Schedule 4ZA to” substitute “section 44(2) and (2A) of”;
- (c) for “paragraph 1 of Schedule 4ZA, without modification, and (so far as is relevant) paragraph 10(2) of Schedule 4ZA” substitute “section 43(4), without modification, and (so far as is relevant) section 44(2)”.

Amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017

4.—(1) The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017⁽²⁾ is amended as follows.

(2) In article 2 (interpretation), in the definition of “excepted hereditament”, in paragraph (c), for “paragraph 2(2)(a) or (b) of Schedule 4ZA to” substitute “paragraph (a) or (b) of section 43(6) of”.

(3) In article 5 (maximum rateable value for rate relief), for “paragraph 4(2)(b)(i) of Schedule 4ZA to” substitute “section 43(4B)(b)(i) of”.

(1) S.I. 2017/113 (W. 39), amended by S.I. 2023/1154 (W. 199); there are other amending instruments but none is relevant.
 (2) S.I. 2017/1229 (W. 293), amended by S.I. 2018/1192 (W. 243) and S.I. 2023/1154 (W. 199); there are other amending instruments but none is relevant.

(4) In article 6 (conditions of relief), for “paragraph 4(2)(b)(ii) of Schedule 4ZA to” substitute “section 43(4B)(b)(ii) of”.

(5) In article 10 (amount of E), for “paragraph 10(6) of Schedule 4ZA to” substitute “section 44(9) of”.

**Amendments to the Non-Domestic Rating Act 2023
(Consequential Amendments to Secondary
Legislation) (Wales) Regulations 2023**

5.—(1) The Non-Domestic Rating Act 2023 (Consequential Amendments to Secondary Legislation) (Wales) Regulations 2023⁽¹⁾ are amended as follows.

(2) In regulation 2(2) (amendments to the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989), omit sub-paragraph (a).

(3) In regulation 4 (amendments to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017)—

- (a) omit paragraph (2);
- (b) omit paragraph (3);
- (c) omit sub-paragraphs (a), (b) and (d) of paragraph (4).

(4) Omit regulation 5 (amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017).

PART 3

Amendments to secondary legislation coming
into force on 1 April 2024

**Amendment to the Non-Domestic Rating
(Collection and Enforcement) (Local Lists)
Regulations 1989**

6. In regulation 3(1) (interpretation) of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989, in the definition of “the amount payable”, in sub-paragraph (a), for “section 43(4) to (6) or 45(4) to (6) of” substitute “any provision of or made under Schedule 4ZA or Schedule 4ZB to”.

**Amendment to the Non-Domestic Rating
(Collection and Enforcement) (Miscellaneous
Provisions) Regulations 1990**

7. In regulation 3(7) (joint owners and occupiers) of the Non-Domestic Rating (Collection and

⁽¹⁾ S.I. 2023/1154 (W. 199).

Enforcement) (Miscellaneous Provisions) Regulations 1990(1), for “section 43(6), 45(6) and 47(2)(a) of” substitute “paragraph 2(2) of Schedule 4ZA to”.

Amendments to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017

8.—(1) Schedule 1 (matters to be contained in demand notices) to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017 is amended as follows.

(2) In paragraph 4—

- (a) for “an order under section 45(4A) of the 1988 Act is” substitute “regulations under paragraphs 1(2)(b) and 3(9) of Schedule 4ZB to the 1988 Act are”;
- (b) for “order as compared with the amount it would be if section 45(4) of” substitute “regulations as compared with the amount it would be if paragraph 1(1)(b) of Schedule 4ZB to”.

(3) In paragraph 5—

- (a) for “section 45A of” substitute “paragraph 2 of Schedule 4ZB to”;
- (b) for “section 45(4) of” substitute “paragraph 1(1)(b) of Schedule 4ZB to”.

(4) In paragraph 6—

- (a) in sub-paragraph (a), for “section 43(4A)(b) or (5) of” substitute “paragraph 2(1) or 4(1) of Schedule 4ZA to”;
- (b) in sub-paragraph (b), for “section 44(2) and (2A) of” substitute “paragraph 10(2) of Schedule 4ZA to”;
- (c) for “section 43(4), without modification, and (so far as is relevant) section 44(2)” substitute “paragraph 1 of Schedule 4ZA, without modification, and (so far as is relevant) paragraph 10(2) of Schedule 4ZA”.

Amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017

9.—(1) The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017 is amended as follows.

(2) In article 2 (interpretation), in the definition of “excepted hereditament”, in paragraph (c), for “paragraph (a) or (b) of section 43(6) of” substitute “paragraph 2(2)(a) or (b) of Schedule 4ZA to”.

(1) S.I. 1990/145, to which there are amendments not relevant to these Regulations.

(3) In article 5 (maximum rateable value for rate relief), for “section 43(4B)(b)(i) of” substitute “paragraph 4(2)(b)(i) of Schedule 4ZA to”.

(4) In article 6 (conditions of relief), for “section 43(4B)(b)(ii) of” substitute “paragraph 4(2)(b)(ii) of Schedule 4ZA to”.

(5) In article 10 (amount of E), for “section 44(9) of” substitute “paragraph 10(6) of Schedule 4ZA to”.

Rebecca Evans

Minister for Finance and Local Government, one of
the Welsh Ministers

15 January 2024