

NATIONAL ASSEMBLY FOR WALES

S T A T U T O R Y I N S T R U M E N T S

2006 No. (W.)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating
(Demand Notices and Discretionary
Relief) (Wales) (Amendment)
Regulations 2006**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which apply in relation to Wales, amend the following regulations consequent upon the revocation, as from 1 April 2007, of the rural rate relief scheme and the introduction of a small business rate relief scheme.

Regulation 2 amends the Non-Domestic Rating (Discretionary Relief) Regulations 1989 by removing the need for billing authorities (county and county borough councils) to send a 12 months notice to ratepayers if the effect of the coming into force of section 63 of the Local Government Act 2003 (and the consequent revocation of the rural rate relief scheme in Wales and removal of billing authorities' discretion to provide rate relief under section 47 of the Local Government Finance Act 1988 in relation to rural settlements) is that ratepayers would be required to pay a greater chargeable amount.

Regulation 3 amends the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993 by requiring billing authorities to insert in demand notices for non-domestic rates a note regarding the effect of the introduction of the small business rate relief scheme.

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**RATING AND VALUATION,
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**The Non-Domestic Rating
(Demand Notices and Discretionary
Relief) (Wales) (Amendment)
Regulations 2006**

Made 2006

Coming into force 1 April 2007

The National Assembly for Wales makes the following Regulations in exercise of the powers conferred on the Secretary of State by sections 47(8) and 62 of, and paragraphs 1 and 2(2) of Schedule 9 to, the Local Government Finance Act 1988(1) and now vested in the National Assembly for Wales.

Title, application and commencement

1.—(1) The title of these Regulations is the Non-Domestic Rating (Demand Notices and Discretionary Relief) (Wales) (Amendment) Regulations 2006 and they come into force on 1 April 2007.

(2) These Regulations apply in relation to Wales.

**Amendment to the Non-Domestic Rating
(Discretionary Relief) Regulations 1989**

2. In regulation 2 of the Non-Domestic Rating (Discretionary Relief) Regulations 1989(2) insert at the end —

“(6) Paragraph (3) does not apply where the billing authority revokes a decision or makes a relevant variation of a determination as a consequence only of the commencement of

(1) 1988 c.41. These powers were devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), see the reference to the Local Government Finance Act 1988 in Schedule 1.

(2) S.I. 1989/1059 amended by S.I. 1993/616.

section 63 (Rural settlement lists etc.) of the Local Government Act 2003(1).”.

Amendments to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993

3.—(1) The Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993(2) are amended as follows.

(2) In paragraph 5(a) of Schedule 1, for “section 43(5)” there is substituted “section 43(4A)(b), (5)”.

(3) In paragraph 1 of Part I of Schedule 2 —

(a) In the note headed “Rural Rate Relief” —

(i) after the words “From 1 April 2002” there is inserted “until 31 March 2007”; and

(ii) there is added a third paragraph —

“From 1 April 2007 the Rural Rate Relief scheme is revoked and replaced by the National Assembly for Wales’s Small Business Rate Relief scheme mentioned below.”.

(b) At the end there is added —

“National Assembly for Wales’s Small Business Rate Relief

From 1 April 2007 occupiers of —

- (a) certain hereditaments with a rateable value of £2,000 or less are entitled to rate relief at 50% of the full rates bill;
- (b) certain hereditaments with a rateable value of more than £2,000 but not more than £5,000 are entitled to rate relief at 25% of the full rates bill;
- (c) post offices (and hereditaments which include a post office) with a rateable value of not more than £9,000 are entitled to rate relief at 100% of the full rates bill; and
- (d) post offices (and hereditaments which include a post office) with a rateable value of more than £9,000 but not more than £12,000 are entitled to rate relief at 50% of the full rates bill.

In the cases of (a), (b) and (d) above billing authorities have discretion to provide relief in

(1) 2003 c.26. Section 63 comes into force on 1 April 2007.

(2) S.I. 1993/252, amended by S.I. 1995/284, 1996/311, 1996/1880, 1997/356, 1998/155, 2000/794 (W.30), 2003/414 (W.59) and 2005/256 (W.22).

respect of all or part of the remaining 50% or 75% as the case may be.”.

(4) In paragraph 1 of Part II of Schedule 2 —

(a) In the note headed “Rhyddhad Ardrethi Gwledig” —

(i) after the words “O 1 Ebrill 2002 ymlaen” there is inserted “hyd at 31 Mawrth 2007”; and

(ii) there is added a third paragraph —

“O 1 Ebrill 2007 ymlaen mae’r cynllun Rhyddhad Ardrethi Gwledig wedi’i ddiddymu ac fe’i disodlir gan gynllun Rhyddhad Ardrethi Busnesau Bach Cynulliad Cenedlaethol Cymru a grybwyllir isod”.

(b) At the end there is added —

“Rhyddhad Ardrethi Busnesau Bach Cynulliad Cenedlaethol Cymru

O 1 Ebrill 2007 ymlaen bydd gan feddianwyr—

(a) hereditamentau penodol ac iddynt werth ardrethol o £2,000 neu lai yr hawl i ryddhad ardrethi o 50% o’r bil ardrethi llawn;

(b) hereditamentau penodol ac iddynt werth ardrethol o fwy na £2,000 ond nid mwy na £5,000 yr hawl i ryddhad ardrethi o 25% o’r bil ardrethi llawn;

(c) swyddfeydd post (a hereditamentau sy’n cynnwys swyddfa bost) ac iddynt werth ardrethol o nid mwy na £9,000 yr hawl i ryddhad ardrethi o 100% o’r bil ardrethi llawn; ac

(ch) swyddfeydd post (a hereditamentau sy’n cynnwys swyddfa bost) ac iddynt werth ardrethol o fwy na £9,000 ond nid mwy na £12,000 yr hawl i ryddhad ardrethi o 50% o’r bil ardrethi llawn.

Yn achosion (a), (b) ac (ch) uchod mae gan awdurdodau bilio y disgresiwn i ddarparu rhyddhad o ran y cyfan neu ran o’r 50% neu’r 75% gweddilliol yn ôl y digwydd.”.

(5) Nothing in this regulation requires any matter to be included in any notice served in respect of any amount payable in respect of any day before 1 April 2007.

Signed on behalf of the National Assembly for Wales
under section 66(1) of the Government of Wales Act
1998⁽¹⁾.

Date
The Presiding Officer of the National Assembly

⁽¹⁾ 1998 c.38.