WELSH STATUTORY INSTRUMENTS

2012 No. 466 (W.77)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Deferred Payments) (Wales) Regulations 2012

Made - - - -	*20 February 2012*
Laid before the National Assembly for Wales - -	*23 February 2012*
Coming into force - -	*16 March 2012*

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 60, 62, 143(1) and (2) and 146(6) of, paragraph 6(5) and (6) of Schedule 8 to, and paragraphs 1 to 4 of Schedule 9 to, the Local Government Finance Act 1988(**1**) and now vested in them:

Title, commencement and application

1.—(1) The title of these Regulations is the Non-Domestic Rating (Deferred Payments) (Wales) Regulations 2012 and they come into force on 16 March 2012.

(2) These Regulations apply in relation to Wales.

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

2. The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(**2**) are amended as follows.

3. For regulation 7C (deferred payments: special provision in relation to Wales for the financial years beginning on 1 April 2009, 2010 and 2011) substitute—

(**1**) 1988 c. 41. Paragraphs 1 and 3 of Schedule 9 have been prospectively amended by Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15). Paragraph 2 has been amended by paragraphs 1, 44 and 79 of Schedule 5 to, and Part 2 of Schedule 12 to, the Local Government and Housing Act 1989 (c. 42). Paragraphs 2, 3 and 4 have been amended by paragraph 87 of Schedule 13 to the Local Government Finance Act 1992 (c. 14). These powers are now vested in the Welsh Ministers so far as they are exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). By virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32), they were transferred to the Welsh Ministers.

(**2**) S.I. 1989/1058 as amended by S.I. 2009/2154 (W.179). There are other amendments not relevant to these Regulations.

"**Deferred payments — special provision in relation to Wales**

7C.—(1) This regulation makes provision for deferred payments in relation to the financial years beginning on—

(a) 1 April 2009, and

(b) 1 April 2012.

(2) In this regulation and for the purposes of Schedule 1D—

(a) each of the financial years specified in paragraph (1) is called the "specified year";

(b) in respect of the financial year beginning on 1 April 2009, the specified percentage is 3;

(c) in respect of the financial year beginning on 1 April 2012, the specified percentage is 3.36.

(3) Schedule 1D has effect in relation to each specified year.".

4.—(1) Schedule 1D is amended as follows.

(2) In the heading omit "for the financial years beginning on 1 April 2009, 2010 and 2011".

(3) In paragraph 1—

(a) in sub-paragraph (1)(a)(i) for "the financial year beginning on 1 April 2009" substitute "the specified year";

(b) in sub-paragraph (1)(a)(ii) for "the financial year beginning on 1 April 2009" substitute "the specified year";

(c) in sub-paragraph (1)(b) for "the financial year beginning on 1 April 2009 no later than 31 December 2009" substitute "the specified year no later than 31 December in that year"; and

(d) in sub-paragraph (4)—

(i) in the definition of "deferral notice" for "paragraph 2" substitute "paragraph 5";

(ii) at the appropriate place insert " "first deferred payment year" means the financial year immediately following the specified year;";

(iii) in the definition of "remaining amount" for "paragraph 4; and " substitute "paragraph 2";

(iv) at the appropriate place insert " "second deferred payment year" means the financial year immediately following the first deferred payment year; and "; and

(v) at the appropriate place insert " "the specified percentage" means, in respect of a specified year, the percentage specified in regulation 7C(2)".

(4) In paragraph 3 for "3 per cent" substitute "the specified percentage" (on both occasions).

(5) In paragraph 5—

(a) in sub-paragraph (1)(c) for "the financial year beginning on 1 April 2010" substitute "the first deferred payment year"; and

(b) in sub-paragraph (1)(d) for "the financial year beginning on 1 April 2011" substitute "the second deferred payment year".

(6) In paragraph 9—

(a) in the heading for "the financial year beginning on 1 April 2009" substitute "the specified year";

(b) in sub-paragraph (1)(b) for "the financial year beginning on 1 April 2009" substitute "the specified year";

(c) in sub-paragraph (2)(a) for "the financial year beginning on 1 April 2009" substitute "the specified year";

(d) in sub-paragraph (2)(d) for "the financial year beginning on 1 April 2009" substitute "the specified year";

(e) in sub-paragraph (2)(e)(iii) for "the financial year beginning on 1 April 2010" substitute "the first deferred payment year"; and

(f) in sub-paragraph (2)(e)(iv) for "the financial year beginning on 1 April 2011" substitute "the second deferred payment year".

(7) In paragraph 10—

(a) in sub-paragraph (1) for "the financial years beginning on 1 April 2010 and 1 April 2011" substitute "the first and second deferred payment years";

(b) in sub-paragraph (2) for "the financial year beginning on 1 April 2010 or 1 April 2011" substitute "the first or second deferred payment year";

(c) in sub-paragraph (3) for "financial year beginning on 1 April 2010 or 1 April 2011" substitute "first or second deferred payment year";

(d) in sub-paragraph (4)—

(i) for "2010 or 1 April 2011" substitute "in the first or second deferred payment year";

(ii) in paragraph (c) for "the financial year beginning on 1 April 2010" substitute "the first deferred payment year"; and

(iii) in paragraph (c) for "the financial year beginning on 1 April 2011" substitute "the second deferred payment year"; and

(e) in sub-paragraph (5)(b) for "the financial year beginning on 1 April 2010 or 1 April 2011" substitute "the first or second deferred payment year".

(8) In paragraph 11, at the start, omit "(1)".

(9) In paragraph 12—

(a) in the heading for "2010/11 or 2011/12" substitute "the first or second deferred payment year";

(b) in sub-paragraph (1) for "the financial year beginning on 1 April 2010 or 1 April 2011" substitute "the first or second deferred payment year"; and

(c) in sub-paragraph (2), in the substituted paragraph 6(3) of Schedule 1, for "the financial year beginning on 1 April 2009" substitute "the specified year".

(10) In paragraph 13—

(a) in the heading for "2010/11 or 2011/12" substitute "the first or second deferred payment year";

(b) in sub-paragraph (2)(b)(iii)—

(i) for "the financial year beginning on 1 April 2010" substitute "the first deferred payment year"; and

(ii) for "the financial year beginning on 1 April 2011" substitute "the second deferred payment year"; and

(c) in sub-paragraph (3) for "the financial year beginning on 1 April 2009" substitute "the specified year" .

(11) In paragraph 14—

(a) at the start omit "(1)";

(b) for "financial years beginning on 1 April 2010 or 1 April 2011" substitute "first or second deferred payment years"; and

(c) in Regulation 4 as having effect by virtue of paragraph 14—

(i) in sub-paragraph (3) for "financial year beginning on 1 April 2010 or 1 April 2011" substitute "first or second deferred payment year"; and

(ii) in sub-paragraph (3) for "the financial year beginning on 1 April 2009" substitute "the specified year".

Amendment of the Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989

5.—(1) The Non-Domestic Rating (Collection and Enforcement) (Central List) Regulations 1989(**3**) are amended as follows.

6. For regulation 7B (deferred payments: special provision in relation to Wales for the financial years beginning on 1 April 2009, 2010 and 2011) substitute—

"**Deferred payments — special provision in relation to Wales**

7B.—(1) This regulation makes provision for deferred payments in relation to the financial years beginning on—

(a) 1 April 2009, and

(b) 1 April 2012.

(2) In this regulation and for the purposes of Schedule 1B—

(a) each of the financial years specified in paragraph (1) is called the "specified year";

(b) in respect of the financial year beginning on 1 April 2009, the specified percentage is 3;

(c) in respect of the financial year beginning on 1 April 2012, the specified percentage is 3.36.

(3) Schedule 1B has effect in relation to each specified year.".

7.—(1) Schedule 1B is amended as follows.

(2) In the heading omit "for the financial years beginning on 1 April 2009, 2010 and 2011".

(3) In paragraph 1—

(a) in sub-paragraph (1)(a)(i) for "the financial year beginning on 1 April 2009" substitute "the specified year";

(b) in sub-paragraph (1)(a)(ii) for "the financial year beginning on 1 April 2009" substitute "the specified year";

(c) in sub-paragraph (1)(b) for "the financial year beginning on 1 April 2009 no later than 31 December 2009" substitute "the specified year no later than 31 December in that year"; and

(d) in sub-paragraph (4)—

(i) at the appropriate place insert ""first deferred payment year" means the financial year immediately following the specified year;";

(ii) at the appropriate place insert ""second deferred payment year" means the financial year immediately following the first deferred payment year; and "; and

(**3**) S.I. 1989/2260 as amended by S.I. 2009/2154 (W.179). There are other amendments not relevant to these Regulations.