WELSH STATUTORY INSTRUMENTS

# 2008 No. 3075 (W.269)

# RATING AND VALUATION, WALES

## The Non-Domestic Rating (Demand Notices) (Wales) (Amendment No 2) Regulations 2008

| | |
|---|---|
| *Made - - - -* | *26 November 2008* |
| *Laid before the National Assembly for Wales - -* | *28 November 008* |
| *Coming into force - -* | *1 January 2009* |

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 62, 143(2) and 146(6) of, and paragraphs 1 and 2(2) of Schedule 9 to, the Local Government Finance Act 1988(**1**) and section 26(3) of the Welsh Language Act 1993(**2**) and now vested in the Welsh Ministers(**3**).

### Title, application and commencement

**1.**—(1) The title of these Regulations is The Non-Domestic Rating (Demand Notices) (Wales) (Amendment No 2) Regulations 2008 and they come into force on 1 January 2009.

(2) These Regulations apply in relation to Wales.

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

**2.**—(1) Schedule 2 to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993(**4**) is amended as follows.

(2) In paragraph 1 of Part 1 of the Schedule—

(a) in the section headed "Rateable Value", add—

> "Thus, all non-domestic property in Wales is being re-valued as at 1 April 2008 for the purposes of the local non-domestic rating list which is effective from 1 April 2010. The draft list must be sent to the billing authority by 1 October 2009

(**1**) 1988 c. 41.
(**2**) 1993 c. 38.
(**3**) The powers of the Secretary of State were transferred, 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. The functions of the National Assembly for Wales were transferred to the Welsh Ministers under section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).
(**4**) S.I. 1993/252, amended by S.I. 1995/284, 1996/311, 1996/1880, 1997/356, 1998/155, 2000/793 (W.30), 2003/414 (W.59), 2005/256 (W.22), 2006/3392 (W.311), 2007/3399 (W.303) and 2008/7 (W.3).

and will shortly thereafter be available for inspection at the authority's offices. More information is available from the local valuation office or the website www.voa.gov.uk."; and

(b) after the section headed "Charitable and Discretionary Relief", insert—

"**Small Business Rate Relief**

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2008 makes provision for rates relief for small businesses. Full details including the eligibility criteria, the exceptions and the procedural requirements are available from the billing authority.

The eligible properties and relevant rate relief are—

(a) properties with a rateable value ("RV") of £2,000 or less — 50% relief;

(b) properties with an RV between £2,001 and £6,500 — 25% relief;

(c) post offices (and properties which include post offices) with an RV of not more than £9,000 — 100% relief;

(d) post offices (and properties which include post offices) with an RV between £9,001 and £12,000 — 50% relief;

(e) retail properties (ie where the trade or business carried on consists wholly or mainly of the sale of goods) with an RV between £6,501 and £9,000 — 25% relief;

(f) properties used wholly for the purposes of child minding or provision of day care by a person registered under Part XA of the Children Act 1989 and with an RV between £2,001 and £12,000 — 50% relief;

(g) properties used wholly for the purposes of a credit union which is registered under the Credit Unions Act 1979 and with an RV between £2,001 and £9,000 — 50% relief.".

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

(a) in the section headed "Gwerth Ardrethol", add—

"Felly, mae pob eiddo annomestig yng Nghymru yn cael ei ailbrisio fel y mae ar 1 Ebrill 2008 at ddibenion y rhestr ardrethu annomestig leol a fydd yn effeithiol o 1 Ebrill 2010 ymlaen. Rhaid i'r rhestr ddrafft gael ei hanfon at yr awdurdod bilio erbyn 1 Hydref 2009 a bydd ymhen ychydig amser ar ôl hynny ar gael i'w harchwilio yn swyddfeydd yr awdurdod. Mae mwy o wybodaeth ar gael o'r swyddfa brisio leol neu ar y wefan www.voa.gov.uk."; and

(b) after the section headed "Rhyddhad Elusennol a Dewisol", insert—

"**Rhyddhad Ardrethi i Fusnesau Bach**

Mae Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2008 yn darparu ar gyfer rhyddhad ardrethi i fusnesau bach. Mae'r manylion llawn gan gynnwys y meini prawf ar gymhwystra, yr eithriadau a'r gofynion gweithdrefnol ar gael gan yr awdurdod bilio.

Dyma'r eiddo cymwys a'r rhyddhad ardrethi perthnasol—

(a) eiddo sydd â gwerth ardrethol o £2,000 neu lai — rhyddhad o 50%;

(b) eiddo sydd â gwerth ardrethol rhwng £2,001 a £6,500 — rhyddhad o 25%;