WELSH STATUTORY INSTRUMENTS

2008 No. 2770 (W.246)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2008

Made - - - -	*18 October 2008*
Laid before the National Assembly for Wales - -	*22 October 2008*
Coming into force - -	*1 December 2008*

The Welsh Ministers make the following Order in exercise of the powers conferred on the Secretary of State by sections 43(4B)(b), 44(9), 143(1) and (2) and 146(6) of the Local Government Finance Act 1988(**1**) and now vested in them(**2**):

Title, commencement and application

1.—(1) The title of this Order is The Non-Domestic Rating (Small Business Relief) (Wales) Order 2008.

(2) This Order comes into force on 1 December 2008 but it has effect from 1 April 2008.

(3) This Order applies in relation to Wales.

Interpretation

2. In this Order—

"the 1988 Act" ("*Deddf 1988*") means the Local Government Finance Act 1988;

"electronic communication" ("*cyfathrebu electronig*") has the meaning given in section 15(1) of the Electronic Communications Act 2000(**3**);

"electronic communications apparatus" ("*cyfarpar cyfathrebu electronig*") includes—

(a) apparatus within the meaning given by paragraph 1(1) of the electronic communications code;

(**1**) 1988 c. 41.

(**2**) The functions of the Secretary of State contained in the Local Government Finance Act 1988 in relation to Wales were transferred to the National Assembly for Wales by virtue of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672, article 2, Schedule 1). The functions of the National Assembly for Wales were vested in the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

(**3**) 2000 c. 7.

(b) structures in the nature of huts or other buildings (including structures forming part only of a building) used, or designed for use, solely to house apparatus falling within the description in paragraph (a); and

(c) any ancillary equipment occupied exclusively for the purposes of a person who is licensed under section 8 of the Wireless Telegraphy Act 2006(**4**) or who has a grant of recognised spectrum access under section 18 of that Act;

"electronic communications code" ("*cod cyfathrebu electronig*") has the same meaning as in section 106(1) of the Communications Act 2003(**5**);

"excepted hereditament" ("*hereditament a eithrir*") means a hereditament—

(a) which is used exclusively for the display of advertisements, the parking of motor vehicles, sewage works or electronic communications apparatus,

(b) which is a beach hut or a post office,

(c) to which one or more of paragraphs (a) to (c) of section 47(2) of the 1988 Act applies,

(d) which is an excepted hereditament as defined in section 47(9) of the 1988 Act, or

(e) which is a Crown hereditament as defined in section 65A(4) of the 1988 Act;

"person authorised to sign on behalf of the ratepayer" ("*person wedi ei awdurdodi i lofnodi ar ran y trethdalwr*") means, where the ratepayer is—

(a) a partnership, a partner of that partnership;

(b) a trust, a trustee of that trust;

(c) a body corporate, a director of that body, and

in any other case, a person duly authorised to sign on behalf of the ratepayer;

"post office" ("*swyddfa bost*") means a public post office within the meaning given by section 42(3) of the Postal Services Act 2000(**6**);

"relevant financial year" ("*blwyddyn ariannol berthnasol*") means the financial year in respect of which a ratepayer has served a notice in accordance with article 10;

"retail premises" ("*mangre fanwerthu*") means any hereditament where there is carried on a trade or business consisting wholly or mainly of the sale of goods;

"sale of goods" ("*gwerthu nwyddau*") includes the sale of any of the following—

(a) meals or refreshments for consumption on or off the premises on which they are sold or prepared;

(b) intoxicating liquor for consumption on or off the premises on which it is sold;

(c) petrol or other automotive fuels for fuelling motor vehicles intended or adapted for use on roads; and

"signature" ("*llofnod*"), "sign" ("*llofnodi*") or "signed" ("*llofnodwyd*"), in relation to a notice served in accordance with article 10(6) by electronic communication, includes the incorporation in it, or the logical association with it, of an electronic signature, as defined in section 7(2) of the Electronic Communications Act 2000.

Maximum rateable value for rate relief

3. For the purposes of section 43(4B)(b)(i) of the 1988 Act, the amount prescribed for a hereditament is £12,000.

(**4**) 2006 c. 36.
(**5**) 2003 c. 21.
(**6**) 2000 c. 26.

Conditions for relief

4. For the purposes of section 43(4B)(b)(ii) of the 1988 Act, the conditions to be satisfied are those prescribed in article 5, 6, 7, 8 or 9.

5. The conditions prescribed by this article ("the rateable value conditions") are—

(a) until and including 31 March 2012 the rateable value of the hereditament is £6,500 or less, and after that date £5,000 or less;

(b) the hereditament is not an excepted hereditament; and

(c) the hereditament is wholly occupied.

6. The conditions prescribed by this article ("the post office conditions") are—

(a) the hereditament, or part of the hereditament, is used for the purposes of a post office;

(b) the rateable value of the hereditament is £12,000 or less;

(c) the hereditament is wholly occupied; and

(d) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 10.

7. The conditions prescribed by this article ("the retail premises conditions") are—

(a) the hereditament is wholly or mainly used for the purposes of retail premises;

(b) the hereditament is not an excepted hereditament;

(c) the hereditament is wholly occupied;

(d) the rateable value of the hereditament is more than £6,500 but not more than £9,000;

(e) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 10; and

(f) the ratepayer has not given notice in accordance with article 10 to the billing authority, or to any other billing authority in Wales, in respect of any other hereditament.

8. The conditions prescribed by this article ("the child care conditions") are—

(a) the hereditament is wholly used for the purposes of child minding or the provision of day care by a person registered under Part XA of the Children Act 1989(**7**);

(b) the hereditament is not an excepted hereditament;

(c) the hereditament is wholly occupied;

(d) the rateable value of the hereditament is more than £2,000 but not more than £12,000; and

(e) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 10.

9. The conditions prescribed by this article ("the credit union conditions") are—

(a) the hereditament is wholly used for the purposes of a credit union which is registered as a credit union in accordance with the Credit Unions Act 1979(**8**);

(b) the hereditament is not an excepted hereditament;

(c) the hereditament is wholly occupied;

(d) the rateable value of the hereditament is more than £2,000 but not more than £9,000; and

(e) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 10.

(**7**) 1989 c. 41. Part XA was inserted by section 79(1) of the Care Standards Act 2000 (c. 14).
(**8**) 1979 c. 34.

Notices

10.—(1) A notice under this article must contain the information and other matters specified in the Schedule and must be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer.

(2) Subject to paragraphs (3) to (5), a notice given no later than 30 September in a financial year may have effect from a date no earlier than 1 April in the preceding financial year.

(3) A notice may not be given earlier than 1 October in the financial year preceding the relevant financial year.

(4) Subject to paragraph (5), where, in relation to the hereditament to which the notice relates—

(a) the part of the relevant conditions concerning rateable value becomes satisfied due to an alteration of a local non-domestic rating list; and

(b) a notice is given within 4 months after the date on which the billing authority concerned is notified of the alteration pursuant to regulations under section 55 of the 1988 Act (alteration of lists),

the notice may have effect from a date no earlier than the date on which the alteration takes effect under those regulations.

(5) No notice may have effect for a day earlier than 1 April 2008.

(6) A notice is to be served on the billing authority concerned by—

(a) addressing it to the authority; and

(b) delivering it or sending it to the authority's office by post or electronic communication.

(7) Any notice sent by electronic communication is to be regarded, unless the contrary is proved, as served when it is received in a legible form.

(8) When a notice has been given in respect of a financial year the billing authority may require the ratepayer to give further notices in accordance with this article in relation to such subsequent financial years as it may from time to time specify.

Amount of E

11. The amount of E prescribed for the purposes of section 44(9) of the 1988 Act—

(a) where the rateable value conditions are satisfied and the rateable value of the hereditament is £2,000 or less, is 2;

(b) where the rateable value conditions are satisfied and the rateable value of the hereditament is more than £2,000, is 1.333333;

(c) where the post office conditions are satisfied and the rateable value of the hereditament is £9,000 or less, is 1,000,000;

(d) where the post office conditions are satisfied and the rateable value of the hereditament is more than £9,000 but not more than £12,000, is 2;

(e) until and including 31 March 2012 where the retail premises conditions are satisfied, is 1.333333;

(f) until and including 31 March 2012 where the child care conditions are satisfied, is 2;

(g) until and including 31 March 2012 where the credit union conditions are satisfied, is 2.