WELSH STATUTORY INSTRUMENTS

2006 No. 3345 (W.306)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2006

Made - - - - 12 December 2006

Coming into force - - 1 April 2007

The National Assembly for Wales makes the following Order in exercise of the powers conferred on the Secretary of State by sections 43(4B)(b), 44(9) and 143(1) and (2) of the Local Government Finance Act 1988(**1**) and now vested in the National Assembly for Wales:

Title, commencement and application

1.—(1) The title of this Order is the Non-Domestic Rating (Small Business Relief) (Wales) Order 2006 and it comes into force on 1 April 2007.

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

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

(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 1 of the Wireless Telegraphy Act 1949(**2**) or who has a grant of recognised spectrum access under section 159 of the Communications Act 2003(**3**);

(**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**) 1949 c. 54.
(**3**) 2003 c. 21.

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

"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,

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

(f) which comprises, or part of which comprises, a building or self-contained part of a building as described in paragraphs (a) and (b) of section 66(2B) of the 1988 Act;

"post office" ("s*wyddfa bost*") means a public post office within the meaning given by section 42(3) of the Postal Services Act 2000(**4**).

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.

Conditions for relief

4. For the purposes of section 43(4B)(b)(ii) of the 1988 Act, in respect of hereditaments whose rateable value is £5,000 or less, the conditions to be satisfied are that—

(a) the hereditament is not an excepted hereditament, and

(b) the hereditament is wholly occupied.

5. For the purposes of section 43(4B)(b)(ii) of the 1988 Act, in respect of hereditaments whose rateable value is £12,000 or less, the condition to be satisfied is that the hereditament, or part of a hereditament, is used as a post office.

Amount of E

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

(a) where the rateable value of the hereditament is £2,000 or less and the conditions in article 4 are satisfied, is 2;

(b) where the rateable value of the hereditament is more than £2,000 but not more than £5,000 and the conditions in article 4 are satisfied, is 1.333333;

(c) where the rateable value of the hereditament is £9,000 or less and the condition in article 5 is satisfied, is 1,000,000;

(d) where the rateable value of the hereditament is more than £9,000 but not more than £12,000 and the condition in article 5 is satisfied, is 2.

Revocation and savings

7.—(1) Subject to paragraph (2), the following orders are revoked—

(a) the Non-Domestic Rating (Rural Settlements) (Wales) Order 1998(**5**); and

(**4**) 2000 c. 26.
(**5**) S.I. 1998/2963.