WELSH STATUTORY INSTRUMENTS

# 2005 No. 256 (W.22)

# RATING AND VALUATION, WALES

## The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2005

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| *Made - - - -* | *8 February 2005* |
| *Coming into force - -* | *25 February 2005* |

The National Assembly for Wales ("the National Assembly"), in exercise of the powers conferred on the Secretary of State by 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 exercisable by the National Assembly in relation to Wales, hereby make the following Regulations:

### Name, commencement and application

**1.**—(1) These Regulations are called the Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2005 and come into force on 25 February 2005.

(2) These Regulations apply only in relation to Wales.

### Interpretation

**2.** In these Regulations "the principal Regulations" ("*y prif Reoliadau*") means the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993(**3**).

### Amendment of the principal Regulations

**3.**—(1) Paragraph 1 of Part I of Schedule 2 to the principal Regulations is amended as follows:

(2) In the note headed "Rateable Value" for "1st April 2000" substitute "1 April 2005" and for "1st April 1998" substitute "1 April 2003".

(3) For the note headed "Backdating of proposals and appeals" substitute the following —

(**1**) 1988 c. 41. The functions of the Secretary of State under paragraphs 1 and 2(2) of Schedule 9 to the Local Government Act 1988 are, so far as exercisable in relation to Wales, transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I.1999/672).

(**2**) 1993 c. 38. The functions of the Secretary of State under section 26(3) of the Welsh Language Act 1993 are, so far as exercisable in relation to Wales, transferred to the National Assembly for Wales by S.I. 1999/672.

(**3**) S.I. 1993/252, as amended by S.I. 1995/284; S.I. 1996/311; S.I. 1996/1880; S.I. 1997/356; S.I. 1998/155; S.I. 2000/793 (W.30) and S.I. 2003/414 (W.59).

"**Proposals and Appeals**

There are important changes being made to the rules surrounding the making of proposals for appeals under the new rateable values for 1 April 2005.

Information about the circumstances in which a change in rateable value may be proposed and how such a proposal may be made is available from the local valuation office shown above. Further information about the new appeal arrangements may be obtained from *name of billing authority*, or from the National Assembly for Wales, Local Taxation Team, Cathays Park, Cardiff CF10 3NQ or the Valuation Office Agency, whose website is www.voa.gov.uk.

A leaflet is available giving detailed information on the revaluation and appeals arrangements. A copy is available on the National Assembly for Wales website at www.wales.gov.uk or alternatively a copy can be requested from the National Assembly for Wales, Local Taxation Team, Cathays Park, Cardiff CF10 3NQ.".

(4) After the note headed "Proposals and appeals" insert the following —

"**2005 Revaluation**

Please note with effect from 1 April 2005 new rateable values will be used to calculate business rates. A draft rating list containing the Rateable Values of each business has been available for public inspection since September 2004. This can be viewed on the Valuation Office Agency website www.voa.gov.uk or by contacting your billing authority at *insert billing authority address.".*

(5) In the note headed "Charitable and discretionary relief" insert the following at the end of that note —

"In addition to this, and with effect from 1 April 2004, a mandatory rate relief of 80 percent will be granted to community amateur sport clubs, provided that clubs are defined and registered as such with the Inland Revenue. For more information you should contact *insert Inland Revenue address*, their website is http://www.inlandrevenue.gov.uk/.".

(6) Delete the paragraph headed "Transitional arrangements".

(7) Delete the paragraph headed "Small property relief".

**4.**—(1) Paragraph 1 of Part II of Schedule 2 to the principal Regulations is amended as follows:

(2) In the note headed "Gwerth Trethiannol" for "1 Ebrill 2000" substitute "1 Ebrill 2005" and for "1 Ebrill 1998" substitute "1 Ebrill 2003".

(3) For the note headed "Ôl-ddyddio cynigion ac apelau", substitute the following—

"**Cynigion ac Apelau**

Gwneir newidiadau pwysig i'r rheolau ynghylch gwneud cynigion am apelau o dan y gwerthoedd ardrethol newydd ar gyfer 1 Ebrill 2005.

Mae gwybodaeth am yr amgylchiadau y gellir cynnig newid yn y gwerth ardrethol oddi tanynt, ac am sut y gellir gwneud cynnig o'r fath ar gael gan eich swyddfa brisio leol, a welir uchod. Gellir cael gwybodaeth bellach am y trefniadau apelio newydd oddi wrth *enw'r awdurdod bilio* neu oddi wrth Gynulliad Cenedlaethol Cymru, y Tîm Trethiant Lleol, Parc Cathays, Caerdydd, CF10 3NQ, neu Asiantaeth y Swyddfa Brisio; ei gwefan yw: www.voa.gov.uk.

Mae taflen ar gael sy'n rhoi gwybodaeth fanwl am y trefniadau ailbrisio ac apelio. Mae copïau ar gael oddi ar wefan Cynulliad Cenedlaethol Cymru, yn: http://www.cymru.gov.uk/ neu, fel arall, gellir mynnu copi gan Gynulliad Cenedlaethol Cymru, y Tîm Trethiant Lleol, Parc Cathays, Caerdydd, CF10 3NQ.".

(4) After the note headed "Cynigion ac apelau" insert the following—