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WELSH STATUTORY INSTRUMENTS

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**2018 No. 1192 (W. 243)**

**RATING AND VALUATION, WALES**

**The Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2018**

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| <i>Made</i>  | - - - - | <i>15 November 2018</i> |
| <i>Laid before the National Assembly for Wales</i> | - -     | <i>20 November 2018</i> |
| <i>Coming into force</i>                           | - -     | <i>19 December 2018</i> |

The Welsh Ministers make the following Order in exercise of the powers conferred on the National Assembly for Wales by sections 43(4B)(b) and 44(9)(b) of the Local Government Finance Act 1988<sup>(1)</sup> and conferred on the Secretary of State by sections 143(1) and 146(6) of that Act and now vested in them<sup>(2)</sup>.

**Title, commencement and application**

1.—(1) The title of this Order is the Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2018.

(2) This Order comes into force on 19 December 2018 but it has effect from 1 April 2019.

(3) This Order applies in relation to Wales.

**Amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017**

2. The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017<sup>(3)</sup> is amended as follows.

3. For article 5 substitute—

“5. For the purposes of section 43(4B)(b)(i) of the 1988 Act, the amount prescribed for a hereditament is—

(a) £12,000, or

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- (1) 1988 c. 41. Subsection (4B) of section 43 of the Local Government Finance Act 1988 was inserted by section 61(1) and (3) of the Local Government Act 2003 (c. 26). Subsection (9)(b) of section 44 of the Local Government Finance Act 1988 was inserted by section 61(5) of the Local Government Act 2003.
- (2) The functions of the Secretary of State so far as exercisable in relation to Wales 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 then vested in the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).
- (3) S.I. 2017/1229 (W. 293).

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*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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(b) £100,000 where the child care conditions in article 8 are met.”

4. In article 8(d), for “£20,500” substitute “£100,000”.

5. In article 11—

(a) in paragraph (2), for the table substitute—

“Table

| <i>(1)</i>         | <i>(2)</i>            | <i>(3)</i>  |
|--------------------|-----------------------|---|
| <i>Article</i>     | <i>Rateable Value</i> | <i>Amount of E</i>  |
|                    | <i>(£)</i>            |   |
| 7 (rateable value) | 0 to 6,000            | 5,000,000   |
| 7 (rateable value) | 6,001 to 12,000       | Calculated in accordance with paragraph (3) of this article |
| 8 (child care)     | 0 to 100,000          | 5,000,000   |
| 9 (post office)    | 0 to 9,000            | 5,000,000   |
| 9 (post office)    | 9,001 to 12,000       | 2”  |

(b) omit paragraph (4).

*Mark Drakeford*  
Cabinet Secretary for Finance, one of the Welsh  
Ministers

15 November 2018

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, made under sections 43(4B)(b) and 44(9)(b) of the Local Government Finance Act 1988 (“the 1988 Act”), amends the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017 (S.I. 2017/1229 (W. 293)) (“the 2017 Order”). The 2017 Order provides for a non-domestic rate relief scheme (“the scheme”) which applies to certain categories of hereditament.

The effect of the amendments made by this Order is to exempt all hereditaments meeting the conditions (“the child care conditions”) set out in article 8 of the 2017 Order from the payment of non-domestic rates.

Article 5 of the 2017 Order is amended to increase to £100,000 the maximum rateable value of hereditaments meeting the child care conditions. This means that all hereditaments with a rateable value of £100,000 or less, which meet the childcare conditions, are eligible for relief under the scheme. This Order also preserves the existing maximum rateable value (of £12,000) in relation to hereditaments meeting the rateable value conditions in article 7 and the post office conditions in article 9.

The Welsh Ministers may prescribe E for the purposes of the 1988 Act. This Order amends E to 5,000,000 for all hereditaments which meet the child care conditions. This, when inserted to the formula within section 43(4A)(b) of the 1988 Act, has the effect of exempting all hereditaments meeting the child care conditions from the payment of non-domestic rates. Article 11(4) of the 2017 Order is omitted, which has the effect of removing the previous tapered relief scheme for hereditaments meeting the child care conditions.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Order. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with this Order. A copy can be obtained from the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.