W E L S H
S T A T U T O R Y I N S T R U M E N T S

2007 No. 3354 (W.296)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Unoccupied Property) (Amendment) (Wales) Regulations 2007

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under section 45 of the Local Government Finance Act 1988 ('the 1988 Act') non-domestic rates are payable on an unoccupied hereditament if it fulfils the conditions set out in section 45(1). Those conditions include a condition that the hereditament falls within a prescribed class.

The Non-Domestic Rating (Unoccupied Property) Regulations 1989 ('the 1989 Regulations') prescribe a class of unoccupied hereditaments on which rates are payable. The class consists of all unoccupied hereditaments to which none of the conditions in regulation 2(2) applies.

Regulation 2(2)(f) excludes from liability for non-domestic rates under section 45 of the 1988 Act all hereditaments shown in a non-domestic rating list which are qualifying industrial hereditaments.

These Regulations amend the 1989 Regulations so that with effect from 1 April 2008 only qualifying industrial hereditaments which have been unoccupied for a continuous period not exceeding six months are excluded from liability for non-domestic rates under section 45 of the 1988 Act.

Regulation 2(2)(g) excludes from liability for non-domestic rates under section 45 of the 1988 Act all hereditaments shown in a non-domestic rating list with a rateable value less than a specified amount, currently £1500. These Regulations increase that figure to £2200 for the purpose of a hereditament shown in a list compiled on or after 1 April 2008.

A regulatory impact assessment has been prepared in connection with these Regulations. A copy can be obtained at http:www.assemblywales.org/bus-home/buslegislation/bus-legislation-sub.

W E L S H
S T A T U T O R Y I N S T R U M E N T S

2007 No. 3354 (W.296)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Unoccupied Property) (Amendment) (Wales) Regulations 2007

Made *23 November 2007*

Laid before the National Assembly for Wales

27 November 2007

Coming into force *27 December 2007*

The Welsh Ministers, in exercise of the powers conferred on the Secretary of State by sections 45(1)(d), (9), (10), 143(2) and 146(6) of the Local Government Finance Act 1988(**1**) and now vested in them(**2**), make the following Regulations:

Title, commencement, and application

1.—(1) The title of these Regulations is The Non-Domestic Rating (Unoccupied Property) (Amendment) (Wales) Regulations 2007 and they come into force on 27 December 2007.

(2) These Regulations have effect in relation to the year 2008-2009 and subsequent financial years.

(3) These Regulations apply in relation to Wales.

(**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).

Property liable for unoccupied property rates

2. Regulation 2 of the Non-Domestic Rating (Unoccupied Property) Regulations 1989(**1**) is amended—

(a) in paragraph (2)(f) insert "and the whole hereditament has, subject to paragraph (3), been unoccupied for a continuous period not exceeding six months" after "industrial hereditament";

(b) in paragraph (2)(g) for "£1500" substitute "£2200";

(c) in paragraph (3) insert "and (f)" after "paragraph (2)(a)"; and

(d) in paragraph (4) insert "and (f)" after "paragraph (2)(a)".

Brian Gibbons

Minister for Social Justice and Local Government, one of the Welsh Ministers

23 November 2007

(**1**) S.I. 1989/2261.