

2010 No. 273 (W. 36)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating (Small
Business Relief) (Wales)
(Amendment) Order 2010**

EXPLANATORY NOTE

(This note is not part of the Order)

This Order comes into force on 1 April 2010 and it applies in Wales.

This Order amends The Non-Domestic Rating (Small Business Relief) (Wales) Order 2008 (“the 2008 Order”), by amending the general 25% and 50% rate relief and the retail 25% rate relief so that the threshold for relief is not reduced following the non-domestic rating revaluation in 2009. The amendments ensure that businesses whose valuations have increased in line with the national average and are currently within the relief thresholds remain within the relief thresholds.

Articles 5 and 11 of the 2008 Order have the effect of granting, subject as indicated in those articles, (a) 50% rate relief to hereditaments which have a rateable value of £2,000 or less; and (b) 25% rate relief to hereditaments which have a rateable value of more than £2,000 but not more than £6,500 (but the latter figure will be £5,000 as from 1 April 2012). This Order increases the figure of £2,000 to £2,400 for the 25% rate relief. This Order also increases the figure of £6,500 to £7,800 from 1 April 2010 for the 25% rate relief. This Order removes the current provision that the threshold for 25% rate relief would be £5,000 as from 1 April 2012.

Articles 7 and 11 of the 2008 Order have the effect of granting, subject to as indicated in those articles, 25% rate relief to retail premises which have a rateable value of more than £6,500 but not more than £9,000. This relief will cease on 31 March 2012. This Order increases the figure of £6,500 to £7,800 and the figure

of £9,000 to £11,000 for the period 1 April 2010 to 31 March 2012.

Article 11 of the 2008 Order prescribes the amount of E for the purposes of the formula contained in section 43(4A)(b) of the Local Government Finance Act 1988 (“the 1988 Act”). That formula provides the mechanism for calculating the amount of rates payable in respect of particular hereditaments. This Order increases the figure of £2,000 prescribed at article 11(a) and (b) to £2,400.

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**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating (Small
Business Relief) (Wales)
(Amendment) Order 2010**

Made 6 February 2010

Laid before the National Assembly for Wales

9 February 2010

Coming into force 1 April 2010

The Welsh Ministers make the following Order in exercise of the powers conferred on the National Assembly for Wales by sections 43(4B)(b), 44(9), 143(1) 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) (Amendment) Order 2010.

(2) This Order comes into force on 1 April 2010.

(3) This Order applies in relation to Wales.

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

2.—(1) The Non-Domestic (Small Business Relief) (Wales) Order 2008(3) is amended in accordance with paragraphs (2) to (5).

(2) In article 5(a) for “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” substitute “from

(1) 1988 c.41.

(2) 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) S.I. 2008/2770.

1 April 2010 the rateable value of the hereditament is £7,800 or less”.

(3) In article 7(d) for “£6,500” substitute “£7,800” and for “£9,000” substitute “£11,000 for the period 1 April 2010 to 31 March 2012”.

(4) In article 11(a) for “£2,000” substitute “£2,400”.

(5) In article 11(b) for “£2,000” substitute “£2,400”.

Carl Sargeant

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

6 February 2010