

2010 No. 2223 (W.195)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating (Small
Business Relief) (Wales)
(Amendment) (No. 2) Order 2010**

EXPLANATORY NOTE

(This note is not part of the Order)

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

This Order amends the Non-Domestic Rating (Small Business Relief) (Wales) Order 2008 (“the 2008 Order”) by making provision for an increase in the level of small business rate relief between 1 October 2010 and 30 September 2011. The increase only applies to certain categories of ratepayer covered by the 2008 Order.

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**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating (Small
Business Relief) (Wales)
(Amendment) (No. 2) Order 2010**

Made 4 September 2010

Laid before the National Assembly for Wales

8 September 2010

Coming into force

1 October 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) (No. 2) Order 2010.

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

(1) 1988 c.41. Section 43 has been amended by section 117 of, and Schedule 13 to, the Local Government Finance Act 1992 (c.14); section 1 of, and Schedule 1 to, the Local Government and Rating Act 1997 (c.29); section 127 of, and Schedule 8 to, the Postal Services Act 2000 (c.26); sections 1 and 3 of the Rating (Former Agricultural Premises and Rural Shops) Act 2001 (c.14); sections 61, 63 and 64 of the Local Government Act 2003 (c.26); and section 1177 of, and Schedule 1 to, the Corporation Tax Act 2010 (c.4). Section 43(4B) was inserted by section 61 of the Local Government Act 2003. Section 44 has been amended by sections 139 and 194 of, and Schedules 5 and 12 to, the Local Government and Housing Act 1989 (c.42); section 117 of, and Schedule 13 to, the Local Government Finance Act 1992 (c.14); and section 61 of the Local Government Act 2003 (c.26).

(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) This Order applies in relation to Wales.

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

2.—(1) The Non-Domestic Rating (Small Business Relief) (Wales) Order 2008(1) is amended as follows.

(2) In article 11, before “The amount of E”, insert “Except where article 11A(2) applies,”.

(3) After article 11, add—

“Amount of E between 1 October 2010 and 30 September 2011

11A.—(1) The preceding articles of this Order are subject to this article.

(2) This article applies where the chargeable day falls on a date in the period beginning with 1 October 2010 and ending on 30 September 2011.

(3) Article 7(d) has effect as if there were substituted—

“(d) the rateable value of the hereditament is more than £10,499 but not more than £11,000;”.

(4) Article 9 has no effect.

(5) The amount of E prescribed for the purposes of subsection 44(9) of the Act, where the revised rateable value conditions or the revised child care premises conditions are satisfied and the rateable value of the hereditament—

- (a) is not more than £6,000, is 5,000,000;
- (b) is more than £6,000 and not more than £12,000, is, subject to paragraph (7), the amount derived from dividing 6000 by the figure reached by subtracting 6000 from the rateable value of the hereditament shown in the local non-domestic rating list for that day.

(6) Amounts calculated under paragraph (5)(b) are to be calculated to three decimal places only—

- (a) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths; and
- (b) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.

(1) S.I. 2008/2770 (W.246) as amended by S.I. 2010/273 (W.36).

(7) In this article—

- (a) the revised rateable value conditions are—
 - (i) the rateable value of the hereditament is not more than £12,000;
 - (ii) the hereditament is not an excepted hereditament; and
 - (iii) the hereditament is wholly occupied;
- (b) the revised child care conditions are—
 - (i) the hereditament is wholly used for the purposes of child minding or the provision of day care by a person registered under Part XA of the Children Act 1989;
 - (ii) the hereditament is not an excepted hereditament;
 - (iii) the hereditament is wholly occupied;
 - (iv) the rateable value of the hereditament is not more than £9,000; and
 - (v) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 10.”.

Carl Sargeant

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

4 September 2010