WELSH STATUTORY INSTRUMENTS

2015 No. 229

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2015

PART B

Relief

Conditions for relief

5. The conditions to be satisfied for the purposes of section 43(4B)(b)(ii) of the 1988 Act are those prescribed in articles 6 to 9.

Rateable value conditions

6. The rateable value conditions are—

(a) the rateable value of the hereditament is not more than £7,800;

(b) the hereditament is not an excepted hereditament; and

(c) the hereditament is wholly occupied.

Child care conditions

7. The child care conditions are—

(a) the hereditament is wholly used for the purposes of child minding or the provision of day care by a person registered under Part 2 of the Children and Families (Wales) Measure 2010(**1**);

(b) the hereditament is not an excepted hereditament;

(c) the hereditament is wholly occupied;

(d) the rateable value of the hereditament is more than £2,000 but not more than £12,000; and

(e) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 16.

Post office conditions

8. The conditions prescribed by this article ("the post office conditions") are—

(a) the hereditament, or part of the hereditament, is used for the purposes of a post office;

(b) the rateable value of the hereditament is not more than £12,000;

(c) the hereditament is wholly occupied; and

(d) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 16.

(**1**) 2010 nawm 1.

Retail premises conditions

9. The retail premises conditions are—

(a) the hereditament is wholly or mainly used for the purposes of retail premises;

(b) the hereditament is not an excepted hereditament;

(c) the hereditament is wholly occupied;

(d) the rateable value of the hereditament is more than £7,800 but not more than £11,000;

(e) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 16; and

(f) the ratepayer has not given notice in accordance with article 16 to the billing authority, or to any other billing authority in Wales, in respect of any other hereditament.

Amount of E

10.—(1) The amount specified in paragraph (2) is prescribed as the amount of E for the purposes of section 44(9) of the 1988 Act where the conditions in article 6, 7, 8 or 9 are satisfied.

(2) Where in relation to a hereditament the conditions prescribed by the article specified in column (1) of the table are satisfied and the rateable value of the hereditament is within the range in corresponding column (2), then E is the amount specified in corresponding column (3).

Table

(1) *Article*	*(2)* *Rateable Value* *(£)*	*(3)* *Amount of E*
6 (Rateable Value)	0 to 2,400	2
6 (Rateable Value)	2,401 to 7,800	1.333333
7 (Child Care)	2,001 to 12,000	2
8 (Post Office)	0 to 9,000	1,000,000
8 (Post Office)	9,001 to 12,000	2
9 (Retail Premises)	7,801 to 11,000	1.333333