
WELSH STATUTORY INSTRUMENTS

2017 No. 1229

**The Non-Domestic Rating (Small
Business Relief) (Wales) Order 2017**

PART B

Relief

Conditions of relief

6. The conditions to be satisfied for the purposes of section 43(4B)(b)(ii) of the 1988 Act are those prescribed in articles 7 to 9.

Rateable value conditions

7. The rateable value conditions are—
- (a) the rateable value of the hereditament is not more than £12,000;
 - (b) the hereditament is not an excepted hereditament; and
 - (c) the hereditament is wholly occupied.

Child care conditions

8. 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 not more than £20,500; and
 - (e) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 14.

Post office conditions

9. 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 14.

Amount of E

10. The amount of E prescribed for the purposes of section 44(9) of the 1988 Act is to be determined in accordance with articles 11 and 12.

Amount of E where article 12 does not apply

11.—(1) Unless article 12 applies (ratepayer liable for more than two qualifying hereditaments), where the conditions in article 7, 8 or 9 are satisfied, E is the amount specified in, or calculated in accordance with, paragraph (2).

(2) Where a hereditament satisfies the conditions prescribed by the article specified in column (1) of the table below, and the rateable value of the hereditament is within the range in the corresponding row in column (2), E is the amount specified or as calculated in the corresponding row in column (3).

Table

(1) Article	(2) Rateable value (£)	(3) Amount of E
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 6,000	5,000,000
8 (child care)	6,001 to 20,500	Calculated in accordance with paragraph (4) of this article
9 (post office)	0 to 9,000	5,000,000
9 (post office)	9,001 to 12,000	2

(3) The amount of E (for hereditaments meeting the rateable value conditions or post office conditions) is 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, calculated to three decimal places (rounding up or down as appropriate).

(4) The amount of E (for hereditaments meeting the child care conditions) is derived from dividing 14,500 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, calculated to three decimal places (rounding up or down as appropriate).

Amount of E where a ratepayer is liable for more than two qualifying hereditaments shown on a local non-domestic rating list

12.—(1) This article applies—

- (a) separately to each local non-domestic rating list (“a list”);
- (b) only to hereditaments which do not satisfy the conditions in article 8 or 9 (the child care conditions or post office conditions); and

(c) where a ratepayer is liable to pay non-domestic rates for more than two hereditaments shown for the day on a list and which satisfy the conditions in article 7 (rateable value conditions) (“qualifying hereditaments”).

(2) The amount of E for the two qualifying hereditaments with the highest notional values, as determined in accordance with paragraphs (4) to (6), is the amount specified in, or calculated in accordance with, article 11(2).

(3) The amount of E for any other qualifying hereditaments is 1.

(4) The notional value of a qualifying hereditament with a rateable value of £6,000 or less, is A.

(5) The notional value of a qualifying hereditament with a rateable value of £6,001 or more is calculated in accordance with the formula—

$$((12,000 - A)/6000) \times A$$

(6) A is the rateable value of the qualifying hereditament.