
WELSH STATUTORY INSTRUMENTS

2019 No. 1508 (W. 279)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2019

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| <i>Made</i> | - - - - | <i>18 December 2019</i> |
| <i>Laid before the National Assembly for Wales</i> | - - | <i>20 December 2019</i> |
| <i>Coming into force</i> | - - | <i>1 April 2020</i> |

The Welsh Ministers make the following Order in exercise of the powers conferred on the National Assembly for Wales by section 43(4B)(b) of the Local Government Finance Act 1988⁽¹⁾ and conferred on the Secretary of State by sections 143(1) and 146(6) of that Act and now vested in them⁽²⁾.

Title and commencement

1.—(1) The title of this Order is the Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2019.

(2) This Order comes into force on 1 April 2020.

Amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017

2.—(1) The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017⁽³⁾ is amended as follows.

(2) In article 2—

(a) in the appropriate place insert the following definition—

““automatic teller machine” (“*peiriant arian awtomatig*”) means an automated facility providing self-service access to a range of banking services;”;

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- (1) [1988 c. 41](#). Subsection (4B) of section 43 of the Local Government Finance Act 1988 was inserted by section 61(1) and (3) of the Local Government Act 2003 ([c. 26](#)). The functions of the National Assembly for Wales under section 43(4B) of the Local Government Finance Act 1988 were transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 ([c. 32](#)).
- (2) The functions of the Secretary of State under sections 143(1) and 146(6) of the Local Government Finance Act 1988 so far as exercisable in relation to Wales transferred to the National Assembly for Wales by virtue of article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 ([S.I. 1999/672](#)). The functions of the National Assembly for Wales were subsequently transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006.
- (3) [S.I. 2017/1229 \(W. 293\)](#).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

(b) in the definition of “excepted hereditament” (“*hereditament a eithrir*”), after paragraph (f) insert—

“(g) which is used exclusively for an automatic teller machine;”.

18 December 2019

Rebecca Evans
Minister for Finance and Trefnydd, one of the
Welsh Ministers

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017 ([S.I. 2017/1229 \(W. 293\)](#)) (“the 2017 Order”). The 2017 Order provides for a non-domestic rate relief scheme (“the scheme”) which applies to certain categories of hereditament.

The effect of the amendments made by this Order is to ensure that hereditaments which are used exclusively for automatic teller machines do not benefit from small business rates relief under the scheme.

This follows the ruling of the High Court in *Cardtronics UK Limited v Pembrokeshire County Council* [2018] EWHC 1167 (Admin) that automatic teller machines were not “electronic communication apparatus” within the meaning of the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015 ([S.I. 2015/229 \(W. 11\)](#)), and were therefore eligible for small business rates relief.

This Order amends article 2 of the 2017 Order by inserting a new definition of an “automatic teller machine” and includes that definition within the definition of “excepted hereditament”. This means that automatic teller machines will not be eligible for small business rates relief with effect from 1 April 2020.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Order. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with this Order. A copy can be obtained from the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.