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WELSH STATUTORY INSTRUMENTS

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**2000 No. 908 (W. 39)**

**RATING AND VALUATION, WALES**

**The Non-Domestic Rating (Miscellaneous Provisions)  
(No. 2) (Amendment) (Wales) Regulations 2000**

*Made* - - - - - *27th March 2000*  
*Coming into force* - - - - - *1st April 2000*

The National Assembly for Wales makes the following Regulations in exercise of the powers given to the Secretary of State by section 143(1) of and paragraph 2(8) of Schedule 6 to the Local Government Finance Act 1988<sup>(1)</sup>, which are now vested in it so far as exercisable in Wales<sup>(2)</sup>:

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) (Amendment) (Wales) Regulations 2000 and shall come into force on 1st April 2000

(2) These Regulations apply to Wales only.

**Amendment of Regulations**

2.—(1) Regulation 2 of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989<sup>(3)</sup> is amended in accordance with the following paragraphs.

(2) In paragraph (1A), after “1st April 1995”, insert “or 1st April 2000”.

(3) In paragraph (2A), in subparagraph (a), after “in the case of”, insert “a defence hereditament”.

(4) In paragraph (3), after the definition of “the appropriate rate”, insert ““defence hereditament” means a hereditament which is occupied (or if unoccupied, owned) by the Secretary of State for Defence”;

(5) In paragraph (3), in paragraph (b) of the definition of “educational hereditament” —

(a) for “section 41 of the Education Act 1944 as read with section 14 of the Further and Higher Education Act 1992 (“the 1992 Act””, substitute “section 2 of the Education Act 1996 (“the 1996 Act””);

(b) after “the Education Reform Act 1988”, insert “(“the 1988 Act””); and

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(1) 1988 c. 41. Paragraph 2(8) of Schedule 6 was amended by paragraph 38(8) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42). See section 146(6) for the definition of “prescribed”.  
(2) See the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).  
(3) S.I. 1989/2303, amended by S.I. 1993/544 and S.I. 1994/3122.

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*Status: This is the original version (as it was originally made).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

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(c) in sub-paragraph (ii), for “the 1992 Act”, substitute “the Further and Higher Education Act 1992 (“the 1992 Act”)”.

(6) In paragraph (3), in the definition of “school”, for “section 114(1) of the 1944 Act”, substitute “section 4 of the 1996 Act”.

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998.(4)

27th March 2000

*D Ekis Thomas*  
The Presiding Officer of the National Assembly

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

Paragraph 2 of Schedule 6 to the Local Government Finance Act 1988 requires the rateable value of a non-domestic hereditament to be ascertained by reference to the rent at which it is estimated the hereditament might reasonably be expected to be let from year to year.

Regulation 2 of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989 makes provision for valuation by reference to the notional cost of constructing a hereditament (“the contractor’s basis”), where there is no more direct evidence of rental value, and specifies the annual percentage rate which is to be applied to the notional cost of construction.

Paragraph (1A) of Regulation 2 applies the specified rate to a hereditament shown in a non-domestic rating list compiled on 1st April 1995 and these Regulations extend that application to a hereditament shown in the non-domestic

rating list for Wales which is to be compiled on 1st April 2000.

These Regulations also add a “defence hereditament” (as defined) to the types of hereditament which are specified in paragraph (2A) (b) of Regulation 2 and amend the definitions of “educational hereditament” and “school” in consequence of the Education Act 1996.