

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which apply in relation to Wales, amend the following regulations consequent upon the revocation, as from 1 April 2007, of the rural rate relief scheme and the introduction of a small business rate relief scheme.

Regulation 2 amends the Non-Domestic Rating (Discretionary Relief) Regulations 1989 by removing the need for billing authorities (county and county borough councils) to send a 12 months notice to ratepayers if the effect of the coming into force of section 63 of the Local Government Act 2003 (and the consequent revocation of the rural rate relief scheme in Wales and removal of billing authorities' discretion to provide rate relief under section 47 of the Local Government Finance Act 1988 in relation to rural settlements) is that ratepayers would be required to pay a greater chargeable amount.

Regulation 3 amends the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993 by requiring billing authorities to insert in demand notices for non-domestic rates a note regarding the effect of the introduction of the small business rate relief scheme.