
EXPLANATORY NOTE

(This note is not part of the Order)

By virtue of sections 41(2) and 52(2) of the Local Government Finance Act 1988 Part III, non-domestic rating lists must be compiled on 1 April in every fifth year after 1990.

For the purposes of compiling such a list the rateable value of a non-domestic hereditament is to be determined on the day on which the list must be compiled or on such day preceding that day as may be specified by order.

This Order specifies 1 April 2008 as the day by reference to which the rateable value of a non-domestic hereditament is to be determined for the purposes of the local and central non-domestic rating lists which are to be compiled on 1 April 2010.

Article 3 revokes the Rating Lists (Valuation Date) (Wales) Order 2002.