
WELSH STATUTORY INSTRUMENTS

2014 No. 3193

**The Non-Domestic Rating Contributions
(Wales) (Amendment) Regulations 2014**

Title and commencement

1. The title of these Regulations is The Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 2014 and they come into force on 31 December 2014.

Amendment to the Non-Domestic Rating Contributions (Wales) Regulations 1992

2.—(1) The Non-Domestic Rating Contributions (Wales) Regulations 1992(1) are amended as follows in relation to financial years beginning on or after 1 April 2015.

(2) In Schedule 1, for paragraph 3 substitute—

“3.—(1) The amount which is the total of—

- (a) 25 per cent of the difference between the amount calculated in accordance with paragraph 2 and the amount which would be so calculated if, in respect of any relevant day or any day in a preceding year, any determination by the billing authority under section 47(1)(a)(2) of the Act as regards a hereditament in relation to which the condition in section 47(3) applies were taken into account provided that on the chargeable day the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
- (b) 90 per cent of the difference between the amount calculated in accordance with paragraph 2 and the amount which would be so calculated if, in respect of any relevant day or any day in a preceding year, any determination by the billing authority under section 47(1)(a) of the Act as regards a hereditament in relation to which the condition in section 47(3) applies were taken into account, provided that one of the following applies on the chargeable day—
 - (i) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;

(1) S.I. 1992/3238, amended by S.I. 1993/1505, 1993/3077, 1994/547, 1994/1742, 1994/3125, 1995/3235, 1996/619, 1996/3018, 1997/3003, 1998/2962, 1999/3439 (W. 47), 2000/3382 (W. 220), 2001/3910 (W. 322), 2002/3054 (W. 289), 2003/3211 (W. 304), 2004/3232 (W. 280), 2005/3345 (W. 259), 2006/3347 (W. 307), 2007/3343 (W. 295), 2008/2929 (W. 258), 2009/3147 (W. 274), 2010/2889 (W. 239), 2011/2610 (W. 283), 2012/3036 (W. 310) and 2013/3046 (W. 305).

(2) Section 47 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 26 and 79(3); the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 65; the Local Government and Rating Act 1997 (c. 29), Schedule 1, paragraph 3, and Schedule 3, paragraph 23; the Greater London Authority Act 1999 (c. 29), Schedule 34, Part 1; the Rating (Former Agricultural Premises and Rural Shops) Act 2001 (c. 14), section 2; the Local Government Act 2003 (c. 26), Schedule 7, paragraphs 9 and 10; the Rating (Empty Properties) Act 2007 (c. 9), Schedule 1, paragraph 2; and the Localism Act 2011 (c. 20), section 69 and Schedule 25, Part 10.

- (ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010⁽³⁾ (community amateur sports clubs) and the hereditament is not an excepted hereditament and is wholly or mainly used—
 - (aa) for the purposes of that club; or
 - (bb) for the purposes of that club and of other such registered clubs; or
- (iii) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit; and
- (c) 75 per cent of the difference between the amount calculated in accordance with paragraph 2 and the amount which would be so calculated if, in respect of any relevant day or any day in a preceding year, any reduction or remission by the billing authority under section 49⁽⁴⁾ of the Act were taken into account;

less the amount calculated under sub-paragraph (3) below.

(2) For the purposes of sub-paragraph (1) there shall be ignored any determination in so far as it is made in respect of the occupation of a hereditament for the purposes of a maintained school (within the meaning of section 20 of the School Standards and Framework Act 1998⁽⁵⁾).

(3) The total of any reduction in a chargeable amount by virtue of a determination under section 47(1)(a) of the Act and any reduction or remission under section 49 of the Act which has been taken into account in a calculation for a preceding year but which—

- (a) on the basis of the information before the person making the relevant calculation, should not have been so taken into account; and
- (b) has not been taken into account for the purposes of this sub-paragraph in a calculation for a preceding year;

multiplied by the relevant percentage.

(4) In sub-paragraph (3) above, “the relevant percentage” means—

- (a) 25 per cent, in the case of a reduction in a chargeable amount by virtue of any determination by the authority under section 47(1)(a) of the Act as regards a hereditament in relation to which the condition in section 47(3) applies and on the chargeable day the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
- (b) 75 per cent, in the case of any other reduction in a chargeable amount by virtue of any determination by the authority under section 47(1)(a) of the Act as regards a hereditament in relation to which the condition in section 47(3) applies and one of the following applies on the chargeable day—
 - (i) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose

(3) 2010 c. 4.

(4) Section 49 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 27 and 79; the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 66; and the Local Government Act 2003 (c. 26), Schedule 7, paragraphs 9(1) and 11.

(5) 1998 c. 31. Section 20 was amended by the Education Act 2002 (c. 32), Schedule 21, paragraph 95; the Education and Inspections Act 2006 (c. 40), Schedule 3, paragraph 13(1) and (2); S.I. 2010/1158; and the School Standards and Organisation (Wales) Act 2013 (anaw 1), Schedule 5, Part 2, paragraph 19(1) and (2).

- main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;
- (ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs) and the hereditament is not an excepted hereditament and is wholly or mainly used—
 - (aa) for the purposes of that club; or
 - (bb) for the purposes of that club and of other such registered clubs; or
 - (iii) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit; and
 - (c) 75 per cent, in the case of any reduction or remission by the authority under section 49 of the Act.”
- (3) For Schedule 4 to the 1992 Regulations substitute the Schedule to these Regulations.

28 November 2014

Leighton Andrews
Minister for Public Services, one of the Welsh
Ministers