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WELSH STATUTORY INSTRUMENTS

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**2015 No. 229**

**The Non-Domestic Rating (Small  
Business Relief) (Wales) Order 2015**

**PART C**

Temporary relief

**Conditions for relief**

**11.** For the purposes of section 43(4B)(b)(ii) of the 1988 Act, the conditions to be satisfied are those prescribed in article 12, 13 or 14.

**Rateable value conditions**

**12.** The rateable value conditions are—

- (a) the rateable value of the hereditament is not more than £12,000;
- (b) the hereditament is not an excepted hereditament; and
- (c) the hereditament is wholly occupied.

**Child care conditions**

**13.** The child care conditions are—

- (a) the hereditament is wholly used for the purposes of child minding or the provision of day care by a person registered under Part 2 of the Children and Families (Wales) Measure 2010;
- (b) the hereditament is not an excepted hereditament;
- (c) the hereditament is wholly occupied;
- (d) the rateable value of the hereditament is not more than £9,000; and
- (e) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 16.

**Retail premises conditions**

**14.** The retail premises conditions are—

- (a) the hereditament is wholly or mainly used for the purposes of retail premises;
- (b) the rateable value of the hereditament is more than £10,499 but not more than £11,000;
- (c) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 16; and
- (d) the ratepayer has not given notice in accordance with article 16 to the billing authority, or to any other billing authority in Wales, in respect of any other hereditament.

### Amount of E

15.—(1) The amount specified in, or calculated in accordance with, paragraph (2) is prescribed as the amount of E for the purposes of subsection 44(9) of the 1988 Act where the conditions in article 12, 13 or 14 are satisfied.

(2) Where in relation to a hereditament the conditions prescribed by the article specified in column (1) of the table below are satisfied and the rateable value of the hereditament is within the range in corresponding column (2), then E is the amount specified or as calculated in corresponding column (3).

**Table**

<i>(1)</i> <i>Article</i>	<i>(2)</i> <i>Rateable Value</i> <i>(£)</i>	<i>(3)</i> <i>Amount of E</i>
12 (Rateable Value)	0 to 6,000	5,000,000
12 (Rateable Value)	6,001 to 12,000	Calculated in accordance with paragraphs (3) and (4) of this article
13 (Child Care)	0 to 6,000	5,000,000
13 (Child Care)	6,001 to 9,000	Calculated in accordance with paragraphs (3) and (4) of this article
14 (Retail Premises)	10,500 to 11,000	1.333333

(3) Subject to paragraph (4), the amount of E is derived from dividing 6000 by the figure reached by subtracting 6000 from the rateable value of the hereditament shown in the local non-domestic rating list for that day.

(4) Amounts calculated under paragraph (3) are calculated to three decimal places only—

- (a) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths; and
- (b) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten thousandths.