WELSH STATUTORY INSTRUMENTS

2016 No. 32 (W. 13)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2016

Made - - - 12 January 2016

Laid before the National

Assembly for Wales - - 18 January 2016

Coming into force - - 8 February 2016

The Welsh Ministers make the following Order in exercise of the powers conferred on the National Assembly for Wales by sections 43(4B)(b), 44(9)(b), 143(1) and 146(6) of the Local Government Finance Act 1988(1) and now vested in them(2).

Title, commencement and application

- **1.**—(1) The title of this Order is the Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2016.
 - (2) This Order comes into force on 8 February 2016 but it has effect from 1 April 2016.
 - (3) This Order applies in relation to Wales.

Amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015

2. In article 3(1) of the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015, for "31 March 2016" substitute "31 March 2017".

Edwina Hart
Minister for Economy, Science and Transport,
one of the Welsh Ministers

12 January 2016

^{(1) 1988} c. 41. Subsection (4B) of section 43 of the Local Government Finance Act 1988 was inserted by section 61(1) and (3) of the Local Government Act 2003 (c. 26). Subsection (9)(b) of section 44 of the Local Government Finance Act 1988 was inserted by section 61(5) of the Local Government Act 2003.

⁽²⁾ The functions of the National Assembly for Wales were vested in the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015 (S.I. 2015/229 (W. 11)) ("the 2015 Order"). The 2015 Order provides for a rate relief scheme and a temporary rate relief scheme which is to run from 1 April 2015 to 31 March 2016, and applies only to certain categories of hereditament.

Article 2 of this Order amends the 2015 Order by extending the period of time for which the temporary rate relief scheme is to apply to 31 March 2017.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Order. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with this Order.