
WELSH STATUTORY INSTRUMENTS

2017 No. 1229

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017

PART A

General

Title, commencement and application

1.—(1) The title of this Order is the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017.

(2) This Order comes into force on 8 January 2018 but has effect from 1 April 2018.

(3) This Order applies in relation to Wales.

Interpretation

2. In this Order—

“the 1988 Act” (“*Deddf 1988*”) means the Local Government Finance Act 1988;

“electronic communication” (“*cyfathrebiad electronig*”) has the meaning given in section 15(1) of the Electronic Communications Act 2000(1);

“electronic communications apparatus” (“*cyfarpar cyfathrebiadau electronig*”) includes—

- (a) apparatus designed or adapted for use in connection with the provision of an electronic communications network;
- (b) apparatus designed or adapted for a use which consists of or includes the sending or receiving of communications or other signals that are transmitted by means of an electronic communications network;
- (c) lines;
- (d) other structures (including structures forming part only of a building) or things used, designed or adapted for use in connection with the provision of an electronic communications network; and
- (e) any ancillary equipment occupied exclusively for the purpose of a person who is licensed under section 8 of the Wireless Telegraphy Act 2006(2) or who has a grant of recognised spectrum access under section 18 of that Act;

“excepted hereditament” (“*hereditament a eithrir*”) means a hereditament—

(1) Section 15(1) of the Electronic Communications Act 2000 (c. 7) provides that “electronic communication” means a communication transmitted (whether from one person to another, from one device to another or from a person to a device or vice versa)—
(a) by means of an electronic communications network; or
(b) by other means but while in an electronic form.

(2) 2006 c. 36. Section 8 was amended by S.I. 2011/1210.

- (a) which is used exclusively for the display of advertisements, the parking of motor vehicles, sewage works or electronic communications apparatus;
- (b) which is a beach hut or a post office;
- (c) to which either paragraph (a) or (b) of section 43(6) of the 1988 Act⁽³⁾ applies (charities or community amateur sports clubs);
- (d) to which either paragraph (a) or (b) of section 47(5B) of the 1988 Act⁽⁴⁾ applies (not for profit organisations);
- (e) which is an excepted hereditament as defined in section 47(9) of the 1988 Act⁽⁵⁾;
- (f) which is a Crown hereditament as defined in section 65A(4) of the 1988 Act⁽⁶⁾;

“line” (“*llinell*”) means any wire, cable, tube, pipe or similar thing (including its casing or coating) which is designed or adapted for use in connection with the provision of any electronic communications network or electronic communications services;

“person authorised to sign on behalf of the ratepayer” (“*person sydd wedi ei awdurdodi i lofnodi ar ran y trethdalwr*”) means, where the ratepayer is—

- (a) a partnership, a partner of that partnership;
- (b) a trust, a trustee of that trust;
- (c) a body corporate, a director of that body; and

in any other case, a person duly authorised to sign on behalf of the ratepayer;

“post office” (“*swyddfa bost*”) means a public post office within the meaning given by section 125(1) of the Postal Services Act 2000⁽⁷⁾;

“qualifying hereditament” (“*hereditament cymwys*”) means a hereditament falling within article 12(1)(c) of this Order;

“relevant financial year” (“*blwyddyn ariannol berthnasol*”) means the financial year in respect of which a ratepayer has served a notice in accordance with article 14;

“signature” (“*llofnod*”), “sign” (“*lofnodi*”) or “signed” (“*lofnodwyd*”), in relation to a notice served in accordance with article 13(3) or 14(6) by electronic communication includes the incorporation in it, or the logical association with it, of an electronic signature, as defined in section 7(2) of the Electronic Communications Act 2000;

“structure” (“*strwythur*”) includes a building only if the sole purpose of that building is to enclose other electronic communications apparatus.

General provision about application of this Order

3. Where a hereditament complies with the conditions in more than one of articles 7, 8 or 9, the article which applies is the article which has the effect of the lowest amount being chargeable in respect of the hereditament.

(3) Section 43(6) was amended by section 64(1) of the Local Government Act 2003 (c. 26), and section 1177 of, and paragraphs 206 and 207 of Part 2 of Schedule 1 to, the Corporation Tax Act 2010 (c. 4).

(4) Section 47(5B) was inserted by section 69 of the Localism Act 2011 (c. 20).

(5) Section 47(9) was amended by paragraph 65 of Schedule 13 to the Local Government Finance Act 1992 (c. 14).

(6) Section 65A was inserted by section 3 of the Local Government and Rating Act 1997 (c. 29). Subsection (4) was amended by paragraph 73 of Schedule 6 to the Criminal Justice and Police Act 2001 (c. 16) and by paragraphs 180 and 181 of Schedule 16 to the Police Reform and Social Responsibility Act 2011 (c. 13).

(7) 2000 c. 26. The definition of “public post office” was inserted into subsection (1) by paragraph 49(1) of Schedule 12 to the Postal Services Act 2011 (c. 5).

Notice of multiple hereditaments

4. Where a ratepayer is liable to pay non-domestic rates for more than two hereditaments shown on a local non-domestic rating list which satisfy only the conditions in article 7 (rateable value conditions), the ratepayer must give notice of those hereditaments to the billing authority for that list in accordance with article 13.

Maximum rateable value for rate relief

5. For the purposes of section 43(4B)(b)(i) of the 1988 Act, the amount prescribed for a hereditament is £20,500.