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WELSH STATUTORY INSTRUMENTS

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**2017 No. 1229**

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

**PART C**

Miscellaneous

**Notice served in relation to multiple hereditaments**

**13.**—(1) A notice under this article must contain the information and other matters specified in Schedule 1 and must be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer.

(2) A notice must be given when a ratepayer is, or becomes, liable to pay non-domestic rates for more than two qualifying hereditaments.

(3) A notice is to be served on the billing authority concerned by—

- (a) addressing it to the authority; and
- (b) delivering or sending it to the authority's office by post or electronic communication.

(4) Any notice sent by electronic communication is to be regarded, unless the contrary is proved, as served when it is received in legible form.

(5) When a notice has been given the billing authority may from time to time require the ratepayer to give further notices in accordance with this article.

**Notice served when child care conditions or post office conditions are met**

**14.**—(1) A notice under this article must contain the information and other matters specified in Schedule 2 and must be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer.

(2) Subject to paragraphs (3) to (5), a notice given no later than 30 September in a financial year may have effect from a date no earlier than 1 April in the preceding financial year.

(3) A notice may not be given earlier than 1 October in the financial year preceding the relevant financial year.

(4) Subject to paragraph (5), where in relation to the hereditament to which the notice relates—

- (a) the part of the relevant conditions concerning rateable value becomes satisfied due to an alteration of a local non-domestic rating list; and
- (b) a notice is given within 4 months after the date of which the billing authority concerned is notified of the alteration pursuant to regulations under section 55 of the 1988 Act<sup>(1)</sup> (alteration of lists),

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(1) Section 55 was amended by paragraphs 30 and 79 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42); paragraph 1 of Schedule 10 and paragraph 67 of Schedule 13 to the Local Government Finance Act 1992 (c. 14); paragraph 84

the notice may have effect from a date no earlier than the date on which the alteration takes effect under those regulations.

(5) No notice may have effect for a day earlier than 1 April 2018.

(6) A notice is to be served on the billing authority concerned by—

(a) addressing it to the authority; and

(b) delivering or sending it to the authority's office by post or electronic communication.

(7) Any notice sent by electronic communication is to be regarded, unless the contrary is proved, as served when it is received in legible form.

(8) When a notice has been given in respect of a financial year the billing authority may require the ratepayer to give further notices in accordance with this article in relation to such subsequent financial years as it may from time to time specify.

### **Revocation and saving provision**

**15.** The Orders specified in Schedule 3 are revoked but continue to apply to a financial year ending on or before 31 March 2018.