WELSH STATUTORY INSTRUMENTS

2017 No. 25 (W. 9)

RATING AND VALUATION, WALES

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

Made - - - 16 January 2017

Laid before the National

Assembly for Wales - - 19 January 2017

Coming into force - - 10 February 2017

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 2017.
 - (2) This Order comes into force on 10 February 2017 but it has effect from 1 April 2017.
 - (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(3), for "31 March 2017" substitute "31 March 2018"(4).

^{(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. Section 143(3) of the Local Government Finance Act 1988 was amended by section 84(4)(a) of the Environment (Wales) Act 2016 (anaw. 3). There are other amendments to section 143 of the Local Government Finance Act 1988 that are not relevant for the purposes of this Order.

⁽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).

⁽³⁾ S.I. 2015/229 (W. 11).

⁽⁴⁾ Article 3(1) of the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015 was amended by article 2 of the Non-Domestic Rating (Small Business Relief) (Amendment) (Wales) Order 2016 (S.I. 2016/32 (W. 13)). This Order substitutes a new date in article 3(1) of the 2015 Order for that inserted by S.I. 2016/32.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Mark Drakeford
Cabinet Secretary for Finance and Local
Government, one of the Welsh Ministers

16 January 2017

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 applies only to certain categories of hereditament. When originally made, the 2015 Order provided for the temporary rate relief scheme to run from 1 April 2015 to 31 March 2016.

The Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2016 (S.I. 2016/32) (W. 13)) extends that temporary rate relief scheme to 31 March 2017.

Article 2 of this Order further amends the 2015 Order by extending the period of time for which the temporary rate relief scheme is to apply to 31 March 2018.

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.