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WELSH STATUTORY INSTRUMENTS

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**2023 No. 1010 (W. 162)**

**RATING AND VALUATION, WALES**

**The Rating Lists (Valuation Date) (Wales) Order 2023**

*Made* - - - - *15 September 2023*  
*Laid before Senedd Cymru* *19 September 2023*  
*Coming into force* - - *11 October 2023*

The Welsh Ministers make the following Order in exercise of the power conferred on the Secretary of State by paragraph 2(3)(b) of Schedule 6 to the Local Government Finance Act 1988(1), and now vested in them.

**Title and coming into force**

1. The title of this Order is the Rating Lists (Valuation Date) (Wales) Order 2023 and it comes into force on 11 October 2023.

**Valuation date**

2. 1 April 2024 is specified as the day by reference to which the rateable values of non-domestic hereditaments are to be determined for the purposes of local and central non-domestic rating lists when they are next compiled for Wales after this Order comes into force.

**Revocation**

3. The Rating Lists (Valuation Date) (Wales) Order 2020(2) is revoked.

15 September 2023

*Rebecca Evans*  
Minister for Finance and Local Government, one  
of the Welsh Ministers

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(1) [1988 c. 41](#). The power of the Secretary of State was transferred, so far as exercisable in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 ([S.I. 1999/672](#)). Those functions were subsequently transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to the Government of Wales Act 2006 ([c. 32](#)).

(2) [S.I. 2020/1378 \(W. 305\)](#).

**Status:** This is the original version (as it was originally made).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

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

Paragraph 2(3)(b) of Schedule 6 to the Local Government Finance Act 1988 provides that when compiling a non-domestic rating list, the rateable value of a non-domestic hereditament is to be determined by reference to the day on which the list must be compiled or on a day preceding that day specified by order. This Order specifies the day by reference to which the rateable value of a non-domestic hereditament is to be determined for the purposes of the local and central non-domestic rating lists compiled after this Order comes into force.

Article 2 of this Order specifies 1 April 2024 as that day.

Article 3 revokes the Rating Lists (Valuation Date) (Wales) Order 2020 ([S.I. 2020/1378 \(W. 305\)](#)), which specified the day on which hereditaments were to be valued for the purposes of the lists compiled on 1 April 2023.

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.