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## EXPLANATORY NOTE

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

These Regulations introduce two reliefs in relation to non-domestic rates and the financial year beginning on 1 April 2020.

Regulation 3 grants a general reduction of 1.6% in rates to all ratepayers for any day in that year, to be calculated as described in paragraph (3) of that regulation.

Regulation 4 removes any liability to pay rates on a day in that year where lands and heritages are wholly or mainly used for one or more of the purposes described in schedule 1. It also removes any such liability for lands and heritages operated as an airport named in schedule 2, that are used for handling services or are occupied by a named company. In both cases, removal of liability is subject to the lands and heritages meeting other conditions set out in that regulation.

Regulation 5 makes consequential amendments, as a result of the general reduction made by regulation 3, to other Regulations that provide a relief from liability to pay rates.