

EXPLANATORY NOTE

(This note does not form part of the Regulations.)

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 1999 (“the principal Regulations”) make provision, in relation to non-domestic rates under Part III of the Local Government Finance Act 1988, as to the chargeable amounts for which a ratepayer is liable in certain circumstances.

These Regulations extend the period to which the principal Regulations apply to include the financial years beginning 1st April 2003 and 1st April 2004 and specify the rules for determining the chargeable amount in those years

They also amend Regulation 10 of the principal Regulations so as to limit the amount by which the chargeable amount is reduced in certain circumstances.

The period for submission of appeals against certification under the principal Regulations is extended from 1st April 2001 to 1st April 2005.

The effective dates for determination of chargeable amounts in accordance with Regulations 8 and 10 of the principal Regulations are specified by reference to the Non-Domestic Rating (Alteration of Lists and Appeals)(Wales) Regulations 1993 where alterations are made pursuant to those Regulations to the rateable value shown in a list.