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WELSH STATUTORY INSTRUMENTS

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**2016 No. 1247**

**The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2016**

**PART 4**

Prescribed rules

**Rules for finding the chargeable amount**

**11.** For the purpose of section 58(3)(a) of the Act, the chargeable amount for a defined hereditament to which regulation 8 applies (cases that fall within the prescribed description) is to be found in accordance with the rules prescribed in regulations 12 to 17.

**12.** The chargeable amount for a relevant day is the amount calculated in accordance with section 43 or 45 of the Act as appropriate, less the amount calculated under whichever of regulations 14 to 17 applies.

**13.** If the result of reducing the chargeable amount in accordance with the rules in regulations 14 to 17 is to produce a negative figure, the chargeable amount is zero.

**Commencement Information**

- 11** Reg. 11 in force at 31.12.2016, see [reg. 1\(2\)](#)  
**12** Reg. 12 in force at 31.12.2016, see [reg. 1\(2\)](#)  
**13** Reg. 13 in force at 31.12.2016, see [reg. 1\(2\)](#)

**Financial year commencing on 1 April 2017**

**14.** In the financial year commencing on 1 April 2017, the chargeable amount is reduced by an amount calculated by applying the formula—

$$\frac{(NCA - BL) \times 0.75}{365}$$

**Commencement Information**

- 14** Reg. 14 in force at 31.12.2016, see [reg. 1\(2\)](#)

**Financial year commencing on 1 April 2018**

**15.** In the financial year commencing on 1 April 2018, the chargeable amount is reduced by an amount calculated by applying the formula—

**Changes to legislation:** There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

$$\frac{(NCA - BL) \times 0.5}{365}$$

**Commencement Information**

**I5** Reg. 15 in force at 31.12.2016, see [reg. 1\(2\)](#)

**Financial year commencing on 1 April 2019**

**16.** In the financial year commencing on 1 April 2019, the chargeable amount is reduced by an amount calculated by applying the formula—

$$\frac{(NCA - BL) \times 0.25}{366}$$

**Commencement Information**

**I6** Reg. 16 in force at 31.12.2016, see [reg. 1\(2\)](#)

**Financial years commencing on 1 April 2020 and 1 April 2021**

**17.** In the financial years commencing on 1 April 2020 and 1 April 2021 the chargeable amount is reduced by zero.

**Commencement Information**

**I7** Reg. 17 in force at 31.12.2016, see [reg. 1\(2\)](#)

**Changes to legislation:**

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**Changes and effects yet to be applied to :**

- Regulations revoked by [S.I. 2022/1350 reg. 17](#)