
WELSH STATUTORY INSTRUMENTS

2017 No. 1229

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

PART B

Relief

Amount of E where a ratepayer is liable for more than two qualifying hereditaments shown on a local non-domestic rating list

12.—(1) This article applies—

- (a) separately to each local non-domestic rating list (“a list”);
- (b) only to hereditaments which do not satisfy the conditions in article 8 or 9 (the child care conditions or post office conditions); and
- (c) where a ratepayer is liable to pay non-domestic rates for more than two hereditaments shown for the day on a list and which satisfy the conditions in article 7 (rateable value conditions) (“qualifying hereditaments”).

(2) The amount of E for the two qualifying hereditaments with the highest notional values, as determined in accordance with paragraphs (4) to (6), is the amount specified in, or calculated in accordance with, article 11(2).

(3) The amount of E for any other qualifying hereditaments is 1.

(4) The notional value of a qualifying hereditament with a rateable value of £6,000 or less, is A.

(5) The notional value of a qualifying hereditament with a rateable value of £6,001 or more is calculated in accordance with the formula—

$$((12,000 - A)/6000) \times A$$

(6) A is the rateable value of the qualifying hereditament.