
WELSH STATUTORY INSTRUMENTS

2019 No. 1477

**The Non-Domestic Rating (Miscellaneous Provisions)
(No. 2) (Amendment) (Wales) Regulations 2019**

Amendments to the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989

2.—(1) Regulation 2 of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989⁽¹⁾ (valuation on the contractor’s basis) is amended as follows.

(2) In paragraph (1E) omit the words “or after”.

(3) After paragraph (1F) insert—

“(1G) Paragraph (2G) of this regulation applies in relation to a hereditament shown in a non-domestic rating list in Wales compiled on or after 1 April 2021, the rateable value of which is being ascertained using the contractor’s basis of valuation.”

(4) After paragraph (2F) insert—

“(2G) In applying the provisions of the Act referred to in paragraph (2) of this regulation in circumstances where paragraph (1G) of this regulation applies, the appropriate rate is to be assumed to be—

- (a) in the case of a defence hereditament, an educational hereditament, a health care hereditament or a hereditament which is wholly a public convenience 1.9 per cent;
- (b) in any other case 3.5 per cent.”

⁽¹⁾ S.I. 1989/2303.