

WELSH STATUTORY INSTRUMENTS

2022 No. 1350

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2022

PART 2

Preliminary: calculations

Base liability

4.—(1) Where, on 31 March 2023, section 43(4B)(b) of the Act(1) applies to a defined hereditament, the base liability (“BL”) for that defined hereditament is calculated by applying the formula—

$$\frac{A \times 0.535}{E}$$

(2) In all other cases, the BL for a defined hereditament is calculated by applying the formula—

$$A \times 0.535$$

(3) For the purposes of this regulation—

A is the rateable value shown for the defined hereditament in a local list or in a central list on 31 March 2023, and

E is the amount of E which applies to the defined hereditament on 31 March 2023 in accordance with the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017(2).

Commencement Information

I1 Reg. 4 in force at 31.12.2022, see [reg. 1\(2\)](#)

Notional chargeable amount

5. The notional chargeable amount (“NCA”) for a defined hereditament is calculated in accordance with regulations 6 and 7.

Commencement Information

I2 Reg. 5 in force at 31.12.2022, see [reg. 1\(2\)](#)

(1) Section 43(4B) of the Act was inserted by section 61(3) of the Local Government Act 2003 (c. 26). S.I. 2017/1229 (W. 293) is the order referred to in section 43(4B)(b) of the Act.
(2) S.I. 2017/1229 (W. 293), amended by 2018/1192 (W. 243); there is another amending instrument but it is not relevant to these Regulations.

6.—(1) Where, on 1 April 2023, section 43(4B)(b) of the Act applies to a defined hereditament, the NCA for that defined hereditament is calculated by applying the formula—

$$\frac{A \times B}{E}$$

(2) In all other cases, the NCA for a defined hereditament is calculated by applying the formula—

$$A \times B$$

(3) For the purposes of this regulation—

A is the rateable value shown for the defined hereditament in a local list or in a central list on 1 April 2023,

B is the non-domestic rating multiplier for the financial year beginning on 1 April 2023 calculated in accordance with paragraph 4B of Schedule 7 to the Act(3), and

E is the amount of E which applies to the defined hereditament on 1 April 2023 in accordance with the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017.

Commencement Information

I3 Reg. 6 in force at 31.12.2022, see [reg. 1\(2\)](#)

7.—(1) This regulation applies to a defined hereditament where for a day after 1 April 2023 the rateable value shown in a local list or in a central list for the defined hereditament is different to that shown for it in a local list or in a central list on 1 April 2023.

(2) From the day on which the change in rateable value has effect, regulation 6 has effect as regards the defined hereditament with the following amendments—

(a) in paragraph (1), for “1 April 2023”, substitute “the day on which the change in rateable value has effect”, and

(b) in paragraph (3), for the definition of ‘A’. substitute “A is the rateable value shown for the defined hereditament in a local list or in a central list on the day on which the change in rateable value has effect [^{F1}, but where paragraph 3 of Schedule 4ZA or paragraph 3 of Schedule 5A (improvement relief) to the Act applies in respect of a hereditament (as the case may be), A is that rateable value minus G.]”.

[^{F2}(3) In paragraph (2)(b) above, G is the amount prescribed, or calculated in accordance with provision prescribed, by the Welsh Ministers under paragraph 10(7) of Schedule 4ZA or paragraph 6(6) of Schedule 5A to the Act (as the case may be).]

Textual Amendments

F1 Words in [reg. 7\(2\)\(b\)](#) inserted (27.10.2023 at 8.00 p.m.) by [The Non-Domestic Rating Act 2023 \(Consequential Amendments to Secondary Legislation\) \(Wales\) Regulations 2023 \(S.I. 2023/1154\)](#), regs. 1(3), [6\(2\)](#)

F2 [Reg. 7\(3\)](#) inserted (27.10.2023 at 8.00 p.m.) by [The Non-Domestic Rating Act 2023 \(Consequential Amendments to Secondary Legislation\) \(Wales\) Regulations 2023 \(S.I. 2023/1154\)](#), regs. 1(3), [6\(3\)](#)

Commencement Information

I4 Reg. 7 in force at 31.12.2022, see [reg. 1\(2\)](#)

(3) Paragraph 4B of Schedule 7 to the Act was inserted by section 62(4) of the Local Government Act 2003 (c. 26).

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2022, PART 2. (See end of Document for details)

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