WELSH STATUTORY INSTRUMENTS

2022 No. 1350

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

PART 3

Cases to which the prescribed rules apply

8. For the purpose of section 58(2) of the Act, the cases are those that fall within the descriptions prescribed in regulation 9, and do not fall within the descriptions prescribed in regulation 10.

Commencement Information

II Reg. 8 in force at 31.12.2022, see reg. 1(2)

Prescribed descriptions

9. A defined hereditament where—

(a) the NCA is greater than the sum calculated by applying the formula—

BL + 300

, and

(b) on the relevant day, the occupier of the hereditament is the same person as the occupier on 31 March 2023.

Commencement Information

I2 Reg. 9 in force at 31.12.2022, see reg. 1(2)

Exceptions

10. A defined hereditament where on the relevant day—

- (a) the chargeable amount would otherwise be zero under [^{F1}paragraph 2 of Schedule 4ZB to] the Act(1), or
- (b) an apportionment under section 44A(1) of the Act(2) applies to the hereditament and has effect in relation to the chargeable amount.

Section 45A of the Act was inserted by section 1(2) of the Rating (Empty Properties) Act 2007 (c. 9) and amended by S.I. 2013/463.

⁽²⁾ Section 44A of the Act was inserted by section 139 of, and paragraph 22 of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42). It was amended by section 117(1) of, and paragraph 62 of Schedule 13 to, the Local Government Finance Act 1992 (c. 14), and by section 2(1) of, and paragraph 1 of Schedule 1 to, the Rating (Empty Properties) Act 2007 (c. 9).

Textual Amendments

F1 Words in reg. 10(a) substituted (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(4)**

Commencement Information

I3 Reg. 10 in force at 31.12.2022, see reg. 1(2)

Changes to legislation: There are currently no known outstanding effects for the The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2022, PART 3.