
WELSH STATUTORY INSTRUMENTS

2023 No. 255

The Valuation for Rating (Prescribed Assumptions) (Wales) Regulations 2023

Valuation of hereditaments

2.—(1) This regulation applies to a hereditament where, but for these Regulations, the rateable value shown on a rating list for that hereditament would be affected as a result of—

- (a) legislation of any country or territory;
- (b) provision that is not within sub-paragraph (a) but is made under, and given effect by, legislation of any country or territory;
- (c) advice or guidance given by a public authority of any country or territory;
- (d) anything done or not done by a person with a view to compliance with anything within sub-paragraph (a), (b) or (c).

(2) For the purposes of determining the rateable value of a hereditament to which this regulation applies for any day on or after 1 April 2023, in applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the 1988 Act, it must be assumed that on that day, any change to a relevant matter that was directly or indirectly attributable to legislation, provision, advice, guidance or compliance referred to in regulation 2(1)(a) to (d), had not occurred.

(3) The assumption in regulation 2(2) is also to be applied for these purposes where any such change to a relevant matter occurred after the day specified under paragraph 2(3)(b) of Schedule 6 to the 1988 Act but on or before the day on which the rating list was compiled.

(4) The relevant matters are—

- (a) matters affecting the physical enjoyment of the hereditament;
- (b) the mode or category of occupation of the hereditament;
- (c) matters which, though not affecting the physical state of the locality in which the hereditament is situated, are nonetheless physically manifest there;
- (d) the use or occupation of other premises situated in the locality of the hereditament.

(5) In this regulation—

“the 1988 Act” (“*Deddf 1988*”) means the Local Government Finance Act 1988;

“hereditament” (“*hereditament*”) has the meaning given by section 64 of the 1988 Act;

“legislation” (“*deddfwriaeth*”) includes any provision of a legislative character;

“public authority” (“*awdurdod cyhoeddus*”) means a body, office or office holder that has functions of a public nature;

“rating list” (“*rhestr ardrethu*”) means a local non-domestic rating list or a central non-domestic rating list under Part 3 of the 1988 Act.