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**2021 No. 118 (W. 31)**

**RATING AND VALUATION,  
WALES**

**The Non-Domestic Rating  
(Unoccupied Property) (Wales)  
(Amendment) Regulations 2021**

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

Regulation 4(a) and (b) of the Non-Domestic Rating (Unoccupied Property) (Wales) Regulations 2008 (“the 2008 Regulations”) excludes from liability for non-domestic rates under section 45 of the Local Government Finance Act 1988 any hereditaments which have been continuously unoccupied for three months or less, or in the case of a qualifying industrial hereditament, six months or less.

Both classes of hereditaments are subject to regulation 5 of the 2008 Regulations which provides that an unoccupied hereditament which becomes occupied on any day is to be treated as being continuously unoccupied for the purposes of regulation 4(a) and (b) if it becomes unoccupied again on the expiration of a period of less than six weeks beginning with that day.

Regulation 2 of these Regulations amends regulation 5 of the 2008 Regulations so that an unoccupied hereditament which becomes occupied for a period of 26 weeks or less before becoming unoccupied again is to be treated as being continuously unoccupied for the purposes of regulation 4(a) and (b) of the 2008 Regulations.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained at the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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**The Non-Domestic Rating  
(Unoccupied Property) (Wales)  
(Amendment) Regulations 2021**

*Made* 3 February 2021

*Laid before Senedd Cymru* 4 February 2021

*Coming into force* 1 April 2022

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by section 45(1)(d), (9) and (10) of the Local Government Finance Act 1988<sup>(1)</sup> and now vested in them<sup>(2)</sup>.

**Title and commencement**

1. The title of these Regulations is the Non-Domestic Rating (Unoccupied Property) (Wales) (Amendment) Regulations 2021 and they come into force on 1 April 2022.

**Amendment to the Non-Domestic Rating  
(Unoccupied Property) (Wales) Regulations 2008**

2. In regulation 5 of the Non-Domestic Rating (Unoccupied Property) (Wales) Regulations 2008<sup>(3)</sup>, for “six weeks” substitute “26 weeks”.

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- (1) 1988 c. 41. Section 45(1)(d) was amended, and subsections (9) and (10) were inserted, by the Local Government and Housing Act 1989 (c. 42), Schedule 5. See section 146(6) for the definition of “prescribed”.
- (2) The functions of the Secretary of State contained in the Local Government Finance Act 1988 were transferred, so far as exercisable in relation to Wales, to the National Assembly for Wales by virtue of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672, article 2, Schedule 1). By virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32) those functions are now vested in the Welsh Ministers.
- (3) S.I. 2008/2499 (W. 217).

*Rebecca Evans*  
Minister for Finance and Trefnydd, one of the Welsh  
Ministers  
3 February 2021