

# **SL(6)731 – The Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2026**

## **Background and Purpose**

This Order makes refinements to the application of the criteria used to classify a self-catering property as non-domestic within the local taxation system and, therefore, liable for non-domestic rates. Such properties must be available to let for at least 252 days and actually let for at least 182 days within any 12-month period. They are otherwise classified as domestic and liable for council tax.

The Order enables an average of days let over two or three years to be taken as evidence that the criteria have been met, where 182 days were not achieved in the previous year. It also enables an allowance of up to 14 days per year for charitable donations of short breaks to count towards the letting criteria.

The amendments made by the Order apply in respect of assessment days which fall on or after 1 April 2026.

## **Procedure**

Senedd annulment procedure.

This Order was made by the Welsh Ministers before it was laid before the Senedd. The Senedd can annul the Order within 40 days (excluding any days when the Senedd is: (i) dissolved, or (ii) in recess for more than four days) of the date it was laid before the Senedd.

## **Technical Scrutiny**

The following point is identified for reporting under Standing Order 21.2 in respect of this instrument.

### **1. Standing Order 21.2(v) – that for any particular reason its form or meaning needs further explanation.**

Article 2 of the Order sets out when the amendments and new sections set out in article 3 of the Order will apply. Given that the amendments and new sections will be included in the Local Government Finance Act 1988 ("the Act") without reference to article 2 of the Order, the Welsh Government is asked to explain why it has taken this approach and whether it would be more accessible for the reader of the Act if details of when the amendments and new sections will apply were included in the wording of such amendments and new sections, so that their application is clear on the face of the 1988 Act. Without this clarity, it may not



be understood by the user of the legislation that different rules apply depending on the assessment day (as defined in article 2) that user is referencing.

## Merits Scrutiny

The following point is identified for reporting under Standing Order 21.3 in respect of this instrument.

### **2. Standing Order 21.3(ii) – that it is of political or legal importance or gives rise to issues of public policy likely to be of interest to the Senedd;**

Both the Explanatory Note and the Explanatory Memorandum to the Order refer to amendments being made to the Local Government Finance Act 1988 by article 2 of the Order. This appears to be incorrect as it is article 3 which makes amendments to that Act.

## Welsh Government response

A Welsh Government response is required.

### **Legal Advisers**

**Legislation, Justice and Constitution Committee**

**3 February 2026**



Senedd Cymru

**Pwyllgor Deddfwriaeth, Cyfiawnder a'r Cyfansoddiad**

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Welsh Parliament

**Legislation, Justice and Constitution Committee**