

Government Response - *The Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2026*

Technical Scrutiny point 1: Article 2 of the Order applies the amendments to section 66 of the Local Government Finance Act 1988 to assessment days and lettings on or after 1 April 2026. The circumstances in which these amendments do not apply will reduce over time. The Welsh Government considers that adding this additional and transitional complexity to section 66 of the 1988 Act – which is already involved and lengthy – would produce unwieldy legislation. The Welsh Government therefore considers that the approach taken achieves the most accessible result.

Merit Scrutiny point 2: The Welsh Government accepts the point, noting that the Order itself is correct. The Explanatory Memorandum will be withdrawn and re-laid with the correct reference.