

2014 No. 372 (W. 40)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating (Small
Business Relief) (Wales)
(Amendment) Order 2014**

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Non-Domestic Rating (Small Business Relief) (Wales) Order 2008 (“the 2008 Order”) by extending the provision for an increase in the level of small business rate relief to 31 March 2015. The extension of relief only applies to certain categories of ratepayer covered by the 2008 Order.

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

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**RATING AND VALUATION,
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**The Non-Domestic Rating (Small
Business Relief) (Wales)
(Amendment) Order 2014**

Made 19 February 2014

Laid before the National Assembly for Wales
21 February 2014

Coming into force 14 March 2014

The Welsh Ministers make the following Order in exercise of the powers conferred on the National Assembly for Wales by sections 43(4B)(b), 44(9), 143(1) and 146(6) of the Local Government Finance Act 1988(1) and now vested in them(2).

Title and commencement

1.—(1) The title of this Order is the Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2014.

(2) This Order comes into force on 14 March 2014.

(1) 1988 c. 41. Section 43 was amended by Schedule 13 to the Local Government Finance Act 1992 (c. 14); Schedule 1 to the Local Government and Rating Act 1997 (c. 29); Schedule 8 to the Postal Services Act 2000 (c. 26); sections 1 and 3 of the Rating (Former Agricultural Premises and Rural Shops) Act 2001 (c. 14); sections 61, 63 and 64 of the Local Government Act 2003 (c. 26); and Schedule 1 to the Corporation Tax Act 2010 (c. 4). Section 43(4B) was inserted by section 61 of the Local Government Act 2003. Section 44 was amended by Schedules 5 and 12 to the Local Government and Housing Act 1989 (c. 42); Schedule 13 to the Local Government Finance Act 1992 (c. 14); and section 61 of the Local Government Act 2003 (c. 26).

(2) The functions of the National Assembly for Wales were vested in the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

Amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2008

2.—(1) The Non-Domestic Rating (Small Business Relief) (Wales) Order 2008 (1) is amended as follows.

(2) In article 7(d) for “31 March 2014” substitute “31 March 2015”.

(3) In article 11(e) for “31 March 2014” substitute “31 March 2015”.

(4) In article 11(f) for “31 March 2014” substitute “31 March 2015”.

(5) In the heading of article 11A (amount of E between 1 October 2010 and 31 March 2014) for “31 March 2014” substitute “31 March 2015”.

(6) In article 11A(2) for “31 March 2014” substitute “31 March 2015”.

Edwina Hart

Minister for Economy, Science and Transport, one of the Welsh Ministers

19 February 2014

(1) S.I. 2008/2770 (W.246) as amended by S.I. 2010/273 (W.36), S.I. 2010/2223 (W.195), S.I. 2010/2582 (W.216), S.I. 2011/995 (W.148), S.I. 2011/2085, S.I. 2012/465 (W.76) and S.I. 2013/371 (W. 44).