

SL(5)681 – The Rating Lists (Valuation Date) (Wales) Order 2020

Background and Purpose

This Order is made by the Welsh Ministers under paragraph 2(3)(b) of Schedule 6 to the Local Government Finance Act 1988 and comes into force on 23 December 2020.

The Order sets 1 April 2021 as the reference date for the next revaluation of non-domestic rates (known as business rates) in Wales, which is scheduled to take place on 1 April 2023.

The revaluation will therefore be based on an assessment of the rateable value of non-domestic properties as at 1 April 2021.

Procedure

Negative.

The 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

No points are identified for reporting under Standing Order 21.2 in respect of this instrument.

Merits Scrutiny

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

1. 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

The UK Government's Non-Domestic Rating (Lists) (No. 2) Bill will, if enacted, postpone the forthcoming revaluations of non-domestic rates in England and Wales to 1 April 2023 (from 1 April 2022 in relation to Wales).

In a written statement on 11 August 2020, Rebecca Evans MS, Minister for Finance and Trefnydd, noted that:

"Postponing the revaluation to 2023 will mean that the rateable values on which rates bills are based will better reflect the impact of COVID-19. The change will also mean that the next revaluation in Wales takes effect at the same time as that in England, ensuring businesses and other ratepayers in Wales are not placed at a disadvantage compared to those elsewhere."



Implications arising from exiting the European Union

None.

Welsh Government response

A Welsh Government response is not required.

Legal Advisers

Legislation, Justice and Constitution Committee

4 December 2020



Senedd Cymru

Pwyllgor Deddfwriaeth, Cyfiawnder a'r Cyfansoddiad

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Welsh Parliament

Legislation, Justice and Constitution Committee