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W E L S H S T A T U T O R Y  
I N S T R U M E N T S

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**2018 No. 122 (W. 28)**

**RATING AND VALUATION,  
WALES**

**The Non-Domestic Rating  
(Demand Notices) (Wales)  
(Amendment) Regulations 2018**

**EXPLANATORY NOTE**

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

The Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017 (“the 2017 Regulations”) (S.I. 2017/113 (W. 39)) provide for the contents of non-domestic rates demand notices which are served by or on behalf of billing authorities in Wales. Schedule 2 to the 2017 Regulations sets out the information which must be included in the explanatory notes that must accompany a demand notice, which includes information as to the small business rates relief scheme that is applicable in Wales.

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017 (“the 2017 Small Business Relief Order”) (S.I. 2017/1229 (W. 293)) introduces a new small business rates relief scheme in Wales from 1 April 2018. These Regulations amend Schedule 2 to the 2017 Regulations so that the information provided in the explanatory notes that accompany demand notices issued in relation to financial years beginning on or after 1 April 2018, refers to the 2017 Small Business Relief Order.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

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**2018 No. 122 (W. 28)**

**RATING AND VALUATION,  
WALES**

**The Non-Domestic Rating  
(Demand Notices) (Wales)  
(Amendment) Regulations 2018**

*Made* 31 January 2018

*Laid before the National Assembly  
for Wales* 2 February 2018

*Coming into force* 23 February 2018

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 62 and 146(6) of, and paragraphs 1 and 2(2)(h) of Schedule 9 to, the Local Government Finance Act 1988(1), and now vested in them(2).

**Title, commencement, application and interpretation**

1.—(1) The title of these Regulations in the Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2018.

(2) These Regulations come into force on 23 February 2018.

(3) These Regulations apply in relation to demand notices which relate to financial years beginning on or

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- (1) 1998 c. 41. Paragraph 1 of Schedule 9 was amended by Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15). Paragraph 2(2)(h) of Schedule 9 was amended by section 8(1) and (3) of the Local Government Finance Act 2012 (c. 17); and sections 139 and 194(4) of, and paragraphs 1, 44(2), (3) and (4) of Schedule 5 and Part 2 of Schedule 12 to, the Local Government and Housing Act 1989 (c. 42).
- (2) The powers of the Secretary of State were transferred, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). The functions of the National Assembly for Wales subsequently transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

after 1 April 2018 and are issued by or on behalf of Welsh billing authorities.

(4) In these Regulations “demand notice” (*“hysbysiad galw am dalu”*) means a demand notice within the meaning of Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989<sup>(1)</sup> which is served by a billing authority or any person authorised by a billing authority to exercise any functions relating to the collection of non-domestic rates (including such a notice served pursuant to Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990<sup>(2)</sup> (joint owners and occupiers)).

### **Amendment to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017**

2. In paragraph 1 of Schedule 2 to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017<sup>(3)</sup> (explanatory notes), in the paragraph entitled small business rate relief, for “The Non-Domestic Rating (Small Business Relief) (Wales) Order 2015”<sup>(4)</sup> substitute “The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017”<sup>(5)</sup>.

*Mark Drakeford*

Cabinet Secretary for Finance, one of the Welsh Ministers

31 January 2018

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- (1) S.I. 1989/1058 as amended by S.I. 1990/145, 1992/1512, 1993/616, 1993/774, 1993/1493, 2009/461 (W. 48), 2010/2222 (W.194), 2012/466 (W. 77) and S.I. 2017/113 (W. 39).
- (2) S.I. 1990/145 as amended by S.I. 1993/616 and S.I. 2014/600.
- (3) S.I. 2017/113 (W. 39).
- (4) S.I. 2015/229 (W. 11) as amended by S.I. 2016/32 (W. 13) and S.I. 2017/25 (W. 9)
- (5) S.I. 2017/1229 (W. 293).