EXPLANATORY MEMORANDUM

Explanatory Memorandum to the Non-Domestic Rating (Demand Notices) (Wales) (Amendment No 2) Regulations 2008

This Explanatory Memorandum has been prepared by Local Government Finance Division and is laid before the National Assembly for Wales.

(i) **Description**

The content of non-domestic rating demand notices and the explanatory information that accompanies the notices are prescribed in the Non - Domestic Rating (Demand Notices) (Wales) Regulations 1993.

The accompanying information includes an explanation of the various reliefs available to a ratepayer and procedures for appeals. The Welsh Ministers prescribe the wording to be used.

(ii) **Matters of special interest to the Subordinate Legislation Committee**

None

(iii) **Legislative Background**

The powers to amend the Demand Notices Regulations are contained in sections 62, 140(4), 143(2). 146(6) of, and paragraphs 1 and 2 (2) of Schedule 9 to the Local Government Finance Act 1988, and section 26(3) of the Welsh Language Act 1993. These powers were transferred to the Assembly under the National Assembly for Wales (Transfer of Functions) Order 1999 and are now vested in the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006.

The Regulations will follow the negative procedure.

(iv) **Purpose and intended effect of the legislation**

The regulations

- Include a summary of the rates relief available for small businesses from 1 April 2008.

- Include notification of the 2010 revaluation, and details as to when and where the new valuations will be available,

(v) **Implementation**

Non-Domestic Rates Bills must be dispatched to ratepayers 14 days before 1st April 2009 which is when the first instalment of the rates is due. The bills must therefore be dispatched mid-March to comply, and local authorities need to receive the prescribed notes in plenty of time to have them printed and distributed by mid-March.

If these changes are not made, the information sent by local authorities to ratepayers accompanying rates demand notices will not contain information on the rates relief prescribed by the Small Business Rates Relief (Wales) Order 2008, or the 2010 revaluation.

(vi) **Consultation**

These amendments update factual information, are technical in nature, are made periodically and have no policy or financial implications. In light of the above, no consultation exercise has been undertaken.

(vii) **Regulatory Impact Appraisal**

For the reasons given in para (vi) above, an RIA has not been prepared