
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

2017 No. 327 (W. 82)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating
(Miscellaneous Provisions) (Wales)
Regulations 2017**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision in connection with non-domestic rating under Part III of the Local Government Finance Act 1988 (“the 1988 Act”) in relation to Wales.

They remake, in relation to Wales, the provisions of the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989 (“the 1989 Regulations”) in order to reflect the separate administration of non-domestic rating in England and Wales and the separate application of part III of the 1988 Act to England and Wales provided by section 140 of the 1988 Act.

Regulation 2 makes provision for the content of local rating lists additional to that made in section 42 of the 1988 Act. It requires the lists to show a description of each hereditament, its address and any reference number ascribed to it by the valuation officer. Local lists are also required to show where the Valuation Tribunal for Wales or Upper Tribunal has directed an alteration to be made, and the total of rateable values shown.

Regulation 3 makes provision for the valuation of mines and quarries in Wales. The proportion of sums payable in respect of the extraction of minerals from such hereditaments as relates to the capital value of minerals extracted is to be disregarded for valuation purposes; and it is to be assumed that the capital element of such sums is 50 per cent of the total.

Regulation 4 applies to a unit of property which would, but for being divided by a boundary between billing authorities in Wales, fall to be treated as a single hereditament. Regulation 4 provides that such unit of property is to be treated as a single

hereditament, and it is to be treated as situated in the area in which is situated such part of the property as appears to have the greater or the greatest rateable value. Where the values are equal or there is disagreement, provision is made for determination of this area by the drawing of lots by the relevant valuation officer or officers. Special provision is made where the hereditament consists of or includes a mine or quarry.

Regulation 5 makes necessary consequential amendments to other regulations and regulation 6 makes consequential amendments to the 1989 Regulations which continue to apply in relation to England.

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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Regulations 2017**

Made 6 March 2017

Laid before the National Assembly for Wales
10 March 2017

Coming into force 1 April 2017

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 42(5)(1), 64(3)(b), 143(1) and (2) of, and paragraph 2(8) and (9) of Schedule 6 to the Local Government Finance Act 1988 and now vested in them so far as exercisable in relation to Wales(2).

Title, commencement, application and interpretation

1.—(1) The title of these Regulations is the Non-Domestic Rating (Miscellaneous Provisions) (Wales) Regulations 2017 and they come into force on 1 April 2017.

(2) These Regulations apply in relation to Wales.

(3) In these Regulations—

“the Act”(“*y Ddeddf*”) means the Local Government Finance Act 1988;

(1) See section 146(6) of the Local Government Finance Act 1988 c. 41 for the meaning of “prescribed”.

(2) The powers of the Secretary of State were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672) and are now vested in the Welsh Ministers by virtue of section 162 of, and paragraph 30(1) of Schedule 11 to the Government of Wales Act 2006 (c. 32).

“the 1989 Regulations” (“*Rheoliadau 1989*”) means the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989⁽¹⁾;

“hereditament” (“*hereditament*”) means a hereditament in Wales; and

“list” (“*rhestr*”) means a local rating list compiled by the valuation officer for a billing authority in Wales under section 41 or 41A⁽²⁾ of the Act.

Information in local rating lists

2.—(1) In respect of each hereditament shown in a list, the list must contain the following information—

- (a) a description of the hereditament;
- (b) its address; and
- (c) any reference number ascribed to it by the valuation officer.

(2) In respect of any alteration directed to be made by a tribunal, the list must state whether the direction was given by the Valuation Tribunal for Wales or the Upper Tribunal⁽³⁾.

(3) A list must show on any day in which it is in force the total of rateable values shown in the list in accordance with section 42⁽⁴⁾ of the Act.

Valuation of mines and quarries

3.—(1) This regulation applies to any hereditament—

- (a) which consists of or includes a mine or quarry; or
- (b) the whole or part of which is occupied together with a mine or quarry in connection with the storage or removal of its minerals or its refuse.

(2) In arriving at an amount of estimated rent under paragraph 2 of Schedule 6 to the Act in relation to a hereditament to which this regulation applies—

- (a) no account is to be taken of sums which are—
 - (i) payable in respect of the extraction of minerals from any part of the hereditament which consists of land occupied for the purpose of the winning and working, grading, washing, grinding and crushing of minerals; and
 - (ii) attributable to the capital value of minerals extracted; and

(1) S.I. 1989/1060.

(2) Inserted by Local Government (Wales) Act 1996 c. 19 section 37.

(3) The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations (S.I. 2005/758) prescribe the procedure for appeals.

- (b) it must be assumed that the proportion of the sums payable for the extraction of minerals which are attributable to the capital value of the minerals is 50 per cent.

(3) In this regulation—

“land” does not include buildings, structures, roads, shafts, adits or other works;

any reference to a mine or quarry includes a reference to a well or bore-hole, or to a well and bore-hole combined; and

unless the context otherwise requires, expressions which are also used in the Mines and Quarries Act 1954⁽¹⁾ have the same meanings as in that Act.

Cross-boundary property in Wales

4.—(1) This regulation applies to any unit of property in Wales (“relevant property”) which comprises separate hereditaments solely by reason of being divided by a boundary between billing authorities.

(2) Relevant property is to be treated throughout any relevant period as—

- (a) one hereditament; and
- (b) situated in the area of the billing authority in which that part of the property is situated which would, but for this regulation, be the hereditament appearing to the relevant valuation officer or officers to have, on the relevant day, the greater or (as the case may be) the greatest rateable value.

(3) But—

- (a) Where relevant property includes (but does not consist exclusively of) land falling within regulation 3 (valuation of mines and quarries)—
 - (i) any such land is to be disregarded; and
 - (ii) the relevant property is to be treated as situated throughout any relevant period as in the area of the billing authority in which that part of the property is situated which would, but for this regulation, be the hereditament appearing to the relevant valuation officer or officers to have, on the relevant day, the greater or (as the case may be) the greatest rateable value.
- (b) The billing authority area in which the relevant property is to be treated as situated is

(1) 1954 c. 70.

to be determined by lot by the relevant valuation officer or officers where—

- (i) the relevant property on the relevant day consists exclusively of land falling within regulation 3;
- (ii) the rateable values of the parts of the relevant property appear to the relevant valuation officer or officers to be equal; or
- (iii) there is more than one relevant valuation officer and those officers do not agree as to which part of the relevant property has the greater or greatest rateable value.

(4) In this regulation—

“relevant day” (*“diwrnod perthnasol”*) means a day on which a local rating list must be compiled or, where the hereditament would first fall to be shown in such a list for any day later than the day on which such a list must be compiled, the day on which it would first so fall to be shown;

“relevant period” (*“cyfnod perthnasol”*) means the period beginning with the relevant day and ending when a new local rating list is compiled; and

“relevant valuation officer” (*“swyddog priso perthnasol”*) means the valuation officer for a billing authority within whose area any part of the relevant property is situated.

Consequential amendments

5.—(1) In regulation 1(2) of the Business Improvement Districts (Wales) Regulations 2005⁽¹⁾, in the definition of “hereditament” for “any hereditament to which regulation 6 of the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989” substitute “any hereditament to which regulation 4 of the Non-Domestic Rating (Miscellaneous Provisions) (Wales) Regulations 2017”.

(2) In regulation 4(2) of the Central Rating List (Wales) Regulations 2005⁽²⁾, for “Regulation 6 of the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989 (cross-boundary hereditaments)” substitute “Regulation 4 of the Non-Domestic Rating (Miscellaneous Provisions) (Wales) Regulations 2017 (cross-boundary property in Wales)”.

Consequential amendments to the 1989 Regulations

6.—(1) The 1989 Regulations are amended as follows.

(1) S.I. 2005/1312.

(2) S.I. 2005/422.

(2) In regulation 1—

- (a) in the title, after “commencement” insert “, application”;
- (b) in paragraph (2) for the definition of “list” substitute ““list” means a local rating list compiled by the valuation officer for a billing authority in England under section 41 of the Act”;
- (c) in paragraph (2) after the definition of “the Act” omit “and” and in the appropriate place insert ““hereditament” means a hereditament in England; and”;
- (d) after paragraph (2), insert—

“(3) These Regulations apply in relation to England.”.

(3) In regulation 6(1) after “any unit of property” insert “in England”.

Revocation

7. Article 3 of the Local Government Reorganisation (Wales) (Finance) (Miscellaneous Amendments and Transitional Provisions) Order 1996⁽¹⁾ is revoked.

Mark Drakeford

Cabinet Secretary for Finance and Local Government,
one of the Welsh Ministers

6 March 2017

(1) S.I. 1996/619.