

1990 No. 2499

RATING AND VALUATION

**The Non-Domestic Rating Contributions (Wales)
(Amendment) Regulations 1990**

Made - - - - 7th December 1990
Laid before Parliament 10th December 1990
Coming into force - 31st December 1990

The Secretary of State for Wales, in exercise of the powers conferred on him by sections 140(4), 143(1) and (2) and 146(6) of, and paragraphs 4(1) and (5) and 6(2) and (2A), of Schedule 8 to, the Local Government Finance Act 1988(a), and of all other powers enabling him in that behalf, hereby makes the following Regulations:—

Citation and commencement

1. These Regulations may be cited as the Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 1990 and shall come into force on 31st December 1990.

Amendments

2. The Non-Domestic Rating Contributions (Wales) Regulations 1989(b) shall have effect in relation to financial years beginning on or after 1st April 1991 with the following amendments—

(a) in Schedule 1—

(i) in paragraph 1(1) for “paragraphs 2 to 11” there shall be substituted “paragraphs 2 to 12”;

(ii) in paragraph 1(2) for “paragraphs 10 and 11” there shall be substituted “paragraphs 10 to 12”;

(iii) after paragraph 5 there shall be inserted the following paragraph—

“5A. The amount which is 75% of the total of any chargeable amounts—

(a) which are payable to the authority under sections 43 and 45 of the Act in respect of a relevant day, and

(b) in respect of which, in accordance with an agreement made under regulations made under paragraphs 1 and 4A of Schedule 9 to the Act, the authority has taken no steps to recover any payment.”(c);

(iv) in paragraph 6(1) for “(A × £24)” there shall be substituted “(A × £26.40)”;

(a) 1988 c.41; sections 140, 143 and 146 were amended, and paragraph 6(2A) of Schedule 8 was inserted, by the Local Government and Housing Act 1989 (c.42), Schedule 5, paragraphs 69, 72, 75 and 42 respectively.

(b) S.I. 1989/2441.

(c) Paragraph 4A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 45.

- (v) in paragraph 9 at the beginning for the words "The total of interest and additional amounts by way of interest" there shall be substituted "The amounts of interest";
 - (vi) in paragraph 9(a) there shall be omitted the words "or paragraph 2(2A) of Schedule 9 to"(a) and "or under paragraph 2(2)(j) of Schedule 9 to the Act"; and
 - (vii) at the end there shall be added the following paragraph—
 - "12. The amount which is 75% of the total of any amounts which—
 - (a) fell within paragraph 5A(a) and (b) of this Schedule for the purposes of a calculation made for a preceding year under paragraph 5(6) of Schedule 8 to the Act, and
 - (b) have been paid to the authority under sections 43 and 45 of the Act."(b);
- (b) for Schedule 2 there shall be substituted the following Schedule—

"SCHEDULE 2

Regulation 4

ASSUMPTIONS RELATING TO PROVISIONAL AMOUNTS

PART I

ASSUMPTIONS

1.—(1) The assumptions prescribed in relation to paragraph 2 of Schedule 1 to these Regulations are the assumptions prescribed in paragraph 2 below.

(2) The assumptions prescribed in relation to paragraphs 3 to 5A and 7 to 12 of Schedule 1 to these Regulations are the assumptions prescribed in paragraphs 3 to 8 below.

Assumption as to gross amount

2.—(1) Subject to sub-paragraph (7) below, it shall be assumed that the hereditaments shown for each relevant day will be the hereditaments shown in the authority's local non-domestic rating list on 31st December in the immediately preceding year and any hereditaments to which sub-paragraph (2) below applies.

(2) This sub-paragraph applies to any hereditaments which, by virtue of an order made under section 58(2) of the Local Government Act 1972(c) on or before 15th January in the immediately preceding year, will be shown in the authority's local non-domestic rating list for 1st April in the financial year to which the calculation relates, but are shown on 31st December in the immediately preceding year in another authority's local non-domestic rating list.

(3) It shall be assumed that the rateable value of the hereditaments described in sub-paragraphs (1) and (2) above will on each relevant day be the rateable value shown for the hereditaments in an authority's local non-domestic rating list on 31st December in the immediately preceding year.

(4) Subject to paragraph (7) below, where the year to which the calculation relates is a year in which local non-domestic rating lists are compiled under section 41(1) of the Act, it shall be assumed that the hereditaments shown in an authority's local non-domestic rating list will be the hereditaments shown in the list which the valuation officer for the authority proposes to compile in that year and which he has sent to the authority under section 41(5) of the Act, and any hereditaments to which sub-paragraph (5) below applies.

(a) Paragraph 2(2A) of Schedule 9 was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 44.
 (b) Paragraph 5 of Schedule 8 was amended by the Local Government and Housing Act 1989, Schedule 5, paragraph 42.
 (c) 1972 c.70.

(5) This sub-paragraph applies to any hereditaments which, by virtue of an order made under section 58(2) of the Local Government Act 1972 on or before 15th January in the immediately preceding year, will be shown in the authority's local non-domestic rating list for 1st April in the financial year to which the calculation relates, but are shown in the list which the valuation officer for another authority proposes to compile in that year and which he has sent to that other authority under section 41(5) of the Act.

(6) It shall be assumed that the rateable value of the hereditaments described in sub-paragraphs (4) and (5) above will be the rateable values shown in the list which the valuation officer for an authority proposes to compile in the financial year to which the calculation relates and which he has sent to the authority under section 41(5) of the Act.

(7) It shall be assumed that the following hereditaments will not be shown for any relevant day, namely, any hereditaments which, by virtue of an order made under section 58(2) of the Local Government Act 1972 on or before 15th January in the immediately preceding year, will not be shown in the authority's non-domestic rating list for 1st April of the financial year to which the calculation relates.

(8) It shall be assumed that the person in occupation of a hereditament on each relevant day will be the person in occupation of the hereditament on 31st December in the immediately preceding year.

(9) Where on 31st December in the immediately preceding year a hereditament is unoccupied, it shall be assumed that the hereditament became unoccupied on that day and will remain unoccupied on each relevant day, and that the owner of the hereditament on each relevant day will be the owner of the hereditament on 31st December in that year.

(10) It shall be assumed that the amount calculated for the authority in accordance with the assumptions prescribed in sub-paragraphs (1) to (9) above is the total of—

- (a) the amount so calculated;
- (b) the amount, if any, prescribed in relation to that authority in Part II of this Schedule (area ceasing to be an enterprise zone(a)); and
- (c) where the year to which a calculation relates is the financial year beginning on 1st April 1991, an amount prescribed in relation to that authority in column 1 of Part III of this Schedule (the removal of Crown immunities of health service bodies(b));

multiplied by the percentage for projected change in rateable values prescribed in relation to the authority in column 2 of Part III of this Schedule.

Assumptions as to deductions from gross amount

3. Where—

- (a) a decision has not been made by the authority under section 47(3) of the Act as to whether or not section 47 of the Act will apply on one or more relevant days as regards a hereditament in relation to which the condition in section 47(2)(a) applies, and
- (b) a reduction or remission of rates has been granted by the authority as regards the hereditament and has effect for the immediately preceding financial year under section 47(1)(a) of the Act,

it shall be assumed for the purpose of calculating the amount described in paragraph 3 of Schedule 1 to these Regulations that such reduction or remission will apply as regards the hereditament, in respect of each relevant day, as if it had been made under section 47(1)(a) of the Act in respect of each such day.

4. Where—

- (a) a decision has not been made by the authority under section 47(3) of the Act as to whether or not section 47 of the Act will apply on one or more relevant days as regards a hereditament other than a hereditament in relation to which the condition in section 47(2)(a) applies, and
- (b) a reduction or remission of rates has been granted by the authority as regards the hereditament and has effect for the immediately preceding financial year under section 47(1)(a) of the Act,

(a) See Schedule 32 to the Local Government, Planning and Land Act 1980 (c.65).

(b) See section 60 of the National Health Service and Community Care Act 1990 (c.19).

it shall be assumed for the purpose of calculating the amount described in paragraph 4 of Schedule 1 to these Regulations that such reduction or remission will apply as regards the hereditament, in respect of each relevant day, as if it had been made under section 47(1)(a) of the Act in respect of each such day.

5. It shall be assumed that the amounts described in paragraphs 5 and 5A of Schedule 1 will be nil.

6.—(1) It shall be assumed that the amounts described in paragraph 7 of Schedule 1 to these Regulations will be 0.2% of the amount described in sub-paragraph (2) below.

(2) The amount is the total of the chargeable amounts payable to the authority under sections 43 and 45 of the Act in respect of each relevant day, calculated in accordance with the provisions of paragraph 2 of this Schedule, less the deductions from that amount prescribed in paragraphs 3 and 4 of Schedule 1 to these Regulations, calculated in accordance with the provisions of paragraphs 3 and 4 of this Schedule.

7. It shall be assumed that, in relation to each authority, the total of amounts deducted in accordance with paragraph 1(2) of Schedule 1 to these Regulations by virtue of paragraphs 8 and 9 of that Schedule will be the amount prescribed for that authority in column 3 of Part III of this Schedule.

Assumptions as to additions to gross amount

8. It shall be assumed that the amounts described in paragraphs 10, 11 and 12 of Schedule 1 will be nil.

PART II

PRESCRIBED AMOUNTS IN RESPECT OF ENTERPRISE ZONES

<i>Name of the authority</i>	<i>Prescribed amount</i>
Swansea	£3,672,000

PART III

PRESCRIBED AMOUNTS IN RESPECT OF REMOVAL OF CROWN IMMUNITIES, REPAYMENTS AND INTEREST AND PERCENTAGES FOR PROJECTED CHANGE IN RATEABLE VALUES

<i>Name of the authority (district, borough or city council)</i>	(1) <i>Prescribed amount (Crown immunities) £</i>	(2) <i>Prescribed percentage %</i>	(3) <i>Prescribed amount (repayments and interest) £</i>
Aberconwy	292,423	100.8	47,250
Alyn and Deeside	75,810	103.5	73,150
Arfon	577,339	101.3	37,050
Blaenau Gwent	98,687	100.8	38,850
Brecknock	192,982	102.2	15,450
Cardiff	2,541,290	101.4	393,650
Carmarthen	423,921	100.6	32,850
Ceredigion	200,793	101.2	39,800
Colwyn	81,549	100.6	34,900
Cynon Valley	117,386	100.6	29,250
Delyn	134,889	102.9	44,100
Dinefwr	16,867	102.8	8,900
Dwyfor	22,526	101.4	22,800

<i>Name of the authority (district, borough or city council)</i>	(1) <i>Prescribed amount (Crown immunities)</i> £	(2) <i>Prescribed percentage</i> %	(3) <i>Prescribed amount (repayments and interest)</i> £
Glyndŵr	212,755	101.8	26,750
Islwyn	48,634	101.2	27,650
Llanelli	447,576	99.3	34,950
Lliw Valley	89,066	98.5	27,100
Meirionnydd	81,744	101.5	19,100
Merthyr Tydfil	459,972	103.0	35,400
Monmouth	636,676	100.9	67,650
Montgomeryshire	115,215	103.5	22,550
Neath	261,507	98.5	53,350
Newport	725,034	100.2	191,600
Ogwr	733,552	102.2	104,050
Port Talbot	82,005	99.9	52,000
Preseli Pembrokeshire	314,724	99.7	97,650
Radnorshire	37,022	101.1	8,600
Rhondda	129,423	100.5	31,500
Rhuddlan	525,978	101.0	64,200
Rhymney Valley	182,981	100.8	51,350
South Pembrokeshire	49,730	100.2	70,700
Swansea	1,211,810	102.0	197,150
Taff Ely	447,731	100.4	112,400
Torfaen	302,105	101.0	47,150
Vale of Glamorgan	617,783	101.7	93,750
Wrexham Maelor	432,708	103.5	96,150
Ynys Môn-Isle of Anglesey	37,238	101.2	29,750".

7th December 1990

David Hunt
Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under Part II of Schedule 8 to the Local Government Finance Act 1988, charging authorities are required to pay amounts (called non-domestic rating contributions) to the Secretary of State. Payments in respect of a provisional amount of the contributions are made during the financial year, final calculations and payments being made after the year ends. These Regulations amend the rules for the calculation of those contributions contained in the Non-Domestic Contributions (Wales) Regulations 1989 ("the 1989 Regulations").

Minor changes are made to the rules for the final calculation of a non-domestic rating contribution set out in Schedule 1 to the 1989 Regulations, including fresh provision for a deduction to be made where authorities have entered into agreements to defer recovery of non-domestic rates.

A new Schedule 2 to the 1989 Regulations is substituted for the existing Schedule 2. This sets out the assumptions which are to be made when calculating the provisional amount of a non-domestic rating contribution. Changes made take account of local government boundary changes, and require certain assumptions to be made when an area ceases to be an enterprise zone and in relation to the cessation on 1st April 1991 of Crown exemption from rating for certain health service bodies.

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