

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993 so that the explanatory notes sent to ratepayers by Welsh billing authorities will include information regarding the non-domestic rating relief given to hereditaments with a rateable value of less than £10,000. The relief relates to the financial years 1997/98, 1998/99 and 1999/2000 and is given by regulations 37 to 39 of the Non-Domestic Rating (Chargeable Amounts) Regulations 1994 (S.I.1994/3279) (inserted by regulation 13 of the Non-Domestic Rating (Chargeable Amounts for Small Hereditaments) Regulations 1996 (S.I. 1996/3214)).