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## EXPLANATORY NOTE

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

These Regulations, which apply in relation to Wales, amend the Non-Domestic Rating Contributions (Wales) Regulations 1992 (“the 1992 Regulations”).

Under Part II of Schedule 8 to the Local Government Finance Act 1988 (“the 1988 Act”) billing authorities (in Wales, county and county borough councils) are required to pay amounts (called non-domestic rating contributions) to the National Assembly for Wales. The 1992 Regulations contain rules for the calculation of those contributions for Welsh billing authorities.

These Regulations amend the 1992 Regulations by—

- changing the wording of paragraph 3(1) of Schedule 1 (Rules for the Calculation of Non-Domestic Rating Contributions) such that the 90% deduction referred to in that paragraph only relates to discretionary rate relief granted by billing authorities in respect of hereditaments to which section 47(2)(b), (ba) or (c) apply. Consequently there will be no deduction in respect of discretionary rate relief granted by the billing authority to ratepayers who occupy hereditaments to which section 43(4B) of the 1988 Act applies (hereditaments which receive mandatory small business rate relief);
- substituting a new multiplier in paragraph 2(12) of Schedule 2 (Assumptions as to gross amount); and
- substituting a new Schedule 4 (Adult Population Figures).