
WELSH STATUTORY INSTRUMENTS

2016 No. 1247

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2016

PART 2

Preliminary: calculations

Base liability

4. The base liability (“BL”) for a defined hereditament is calculated by applying the formula—
- $$\frac{A \times 0.486}{E}$$

Where—

A is the rateable value shown for the defined hereditament in a local list on 31 March 2017, and
E is the amount of E which applies to the defined hereditament on 31 March 2017 in accordance with the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015(1).

Commencement Information

- II Reg. 4 in force at 31.12.2016, see [reg. 1\(2\)](#)

Notional chargeable amount

5. The notional chargeable amount (“NCA”) for a defined hereditament is calculated in accordance with regulations 6 and 7.

6.—(1) Where on 1 April 2017 section 43(4B)(b) of the Act (small business rate relief) applies to a defined hereditament, the NCA for that defined hereditament is calculated by applying the formula—

$$\frac{A \times B}{E}$$

(2) In all other cases, the NCA for a defined hereditament is calculated by applying the formula—

$$A \times B$$

(3) For the purposes of this regulation—

A is the rateable value shown for the defined hereditament in a local list on 1 April 2017,
B is the non-domestic rating multiplier for the financial year beginning on 1 April 2017 calculated in accordance with paragraph 4B of Schedule 7 to the Act(2), and

(1) [S.I. 2015/229 \(W. 11\)](#). Amended by the Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2016 ([S.I. 2016/32 \(W. 13\)](#)).

(2) Paragraph 4B of Schedule 7 to the Act was inserted by section 62(4) of the Local Government Act 2003.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2016. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

E is the amount of E which applies to the defined hereditament on 1 April 2017 in accordance with the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015.

7.—(1) This regulation applies to a defined hereditament where for a day after 1 April 2017 the rateable value shown in a local list for the defined hereditament is different to that shown for it in a local list on 1 April 2017.

(2) From the day on which the change in rateable value has effect, regulation 6 has effect as regards the defined hereditament with the following amendments—

- (a) in paragraph (1), for “1 April 2017”, substitute “the day on which the change in rateable value has effect”, and
- (b) in paragraph (3), for the definition of ‘A’. substitute “A is the rateable value shown for the defined hereditament in a local list on the day on which the change in rateable value has effect”.

Commencement Information

- I2** Reg. 5 in force at 31.12.2016, see [reg. 1\(2\)](#)
- I3** Reg. 6 in force at 31.12.2016, see [reg. 1\(2\)](#)
- I4** Reg. 7 in force at 31.12.2016, see [reg. 1\(2\)](#)

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Changes and effects yet to be applied to :

- Regulations revoked by [S.I. 2022/1350 reg. 17](#)