WELSH STATUTORY INSTRUMENTS

2016 No. 1247

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

PART 3

Cases to which the prescribed rules apply

8. For the purpose of section 58(2) of the Act, the cases are those that fall within the descriptions prescribed in regulation 9, and do not fall within the descriptions prescribed in regulation 10.

Commencement Information

II Reg. 8 in force at 31.12.2016, see reg. 1(2)

Prescribed descriptions

- **9.** A defined hereditament—
 - (a) to which, on 31 March 2017, section 43(4B)(b) of the Act applies,
 - (b) where NCA is greater than the sum calculated by applying the formula—

BL+100, and

(c) where on the relevant day, the occupier of the hereditament is the same person as the occupier on 31 March 2017.

Commencement Information

I2 Reg. 9 in force at 31.12.2016, see reg. 1(2)

Exceptions

- 10. A defined hereditament where on the relevant day—
 - (a) the chargeable amount would otherwise be zero under section 45A of the Act (unoccupied hereditament: zero-rating), or
 - (b) an apportionment under section 44A(1) of the Act (partly occupied hereditaments) applies to the hereditament and has effect in relation to the chargeable amount.

Commencement Information

I3 Reg. 10 in force at 31.12.2016, see reg. 1(2)

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. View outstanding changes

Changes and effects yet to be applied to:

Regulations revoked by S.I. 2022/1350 reg. 17