
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.

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.

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.