

WELSH STATUTORY INSTRUMENTS

2022 No. 1350

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2022

PART 4

Prescribed rules

Rules for finding the chargeable amount

11. For the purpose of [^{F1}section 58(3)] of the Act, the chargeable amount for a defined hereditament to which regulation 8 applies (cases that fall within the prescribed description) is to be found in accordance with the rules prescribed in regulations 12 to 16.

Textual Amendments

- F1** Words in [reg. 11](#) substituted (27.10.2023 at 8.00 p.m.) by [The Non-Domestic Rating Act 2023 \(Consequential Amendments to Secondary Legislation\) \(Wales\) Regulations 2023 \(S.I. 2023/1154\)](#), regs. 1(3), **6(5)**

Commencement Information

- I1** Reg. 11 in force at 31.12.2022, see [reg. 1\(2\)](#)

12. The chargeable amount for a relevant day is the amount calculated in accordance with section 43(1), 45(2) or 54(3) of the Act as appropriate, less the amount calculated under whichever of regulations 14 to 16 applies.

Commencement Information

- I2** Reg. 12 in force at 31.12.2022, see [reg. 1\(2\)](#)

13. If the result of reducing the chargeable amount in accordance with the rules in regulations 14 to 16 is to produce a negative figure, the chargeable amount is zero.

- (1) Section 43 of the Act was amended by section 117(1) of, and paragraph 60 of Schedule 13 to, the Local Government Finance Act 1992 (c. 14), section 1 of, and paragraph 2 of Schedule 1 to, the Local Government and Rating Act 1997 (c. 29), section 127(4) of, and paragraph 21 of Schedule 8 to, the Postal Services Act 2000 (c. 26), section 61 of the Local Government Act 2003 (c. 26), section 1177 of, and paragraph 207 of Schedule 1 to, the Corporation Tax Act 2010 (c. 4), section 91(1) of, and paragraph 131 of Schedule 12 to, the Postal Services Act 2011 (c. 5), section 1(1) to (4) of the Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018 (c. 1) and section 1 of the Non-Domestic Rating (Public Lavatories) Act 2021 (c. 13).
- (2) Section 45 of the Act was amended by section 139 of, and paragraph 23 of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42), section 117(1) of, and paragraph 63 of Schedule 13 to, the Local Government Finance Act 1992, section 1 and section 2(2) of, and Schedule 2 to, the Rating (Empty Properties) Act 2007 (c. 9) and section 2 of the Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018.
- (3) Section 54 of the Act was amended by section 3(2) of the Telecommunications Infrastructure (Relief from Non-Domestic Rates) Act 2018.

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Commencement Information

I3 Reg. 13 in force at 31.12.2022, see [reg. 1\(2\)](#)

Financial year commencing on 1 April 2023

14. In the financial year commencing on 1 April 2023, the chargeable amount is reduced by an amount calculated by applying the formula—

$$\frac{(NCA - BL) \times 0.67}{366}$$

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Commencement Information

I4 Reg. 14 in force at 31.12.2022, see [reg. 1\(2\)](#)

Financial year commencing on 1 April 2024

15. In the financial year commencing on 1 April 2024, the chargeable amount is reduced by an amount calculated by applying the formula—

$$\frac{(NCA - BL) \times 0.34}{365}$$

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Commencement Information

I5 Reg. 15 in force at 31.12.2022, see [reg. 1\(2\)](#)

Financial years commencing on 1 April 2025, 1 April 2026 and 1 April 2027

16. In the financial years commencing on 1 April 2025, 1 April 2026 and 1 April 2027 the chargeable amount is reduced by zero.

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Commencement Information

I6 Reg. 16 in force at 31.12.2022, see [reg. 1\(2\)](#)

Changes to legislation:

There are currently no known outstanding effects for the The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2022, PART 4.