

EXPLANATORY MEMORANDUM

Explanatory Memorandum to the Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2008

This Explanatory Memorandum has been prepared by Local Government Finance Division and is laid before the National Assembly for Wales.

(i) **Description**

The content of non-domestic rating (NDR) demand notices and the explanatory information that accompanies the notices are prescribed in the Non - Domestic Rating (Demand Notices) (Wales) Regulations 1993.

The accompanying information includes an explanation of the various reliefs available to a ratepayer and procedures for appeals. The Assembly prescribes the wording to be used.

(ii) **Matters of special interest to the Subordinate Legislation Committee**

None

(iii) **Legislative Background**

The powers to amend the Demand Notices regulations are contained in sections 62, 140(4), 143(1) and (2) and 146(6) of, and paragraphs 1 and 2 (2) of Schedule 9 to the Local Government Finance Act 1988, and section 26(3) of the Welsh Language Act 1993. These powers were transferred to the Assembly under the National Assembly for Wales (Transfer of Functions) Order 1999 and are now vested in the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006. This submission and draft Explanatory Memorandum have been cleared by Legal Services

The Regulations will follow the negative procedure.

(iv) **Purpose and intended effect of the legislation**

The regulations

- Delete outdated references to the Rural Rate Relief Scheme, the 2005 revaluation and references to the former Inland Revenue
- Update the references to relief for empty properties to reflect the changes due to come into force on 1st April 2008.

If these changes are not made, the information sent by local authorities to ratepayers accompanying rates demand notices will contain dated and inaccurate information.

(v) **Implementation**

Non-Domestic Rates Bills must be dispatched to ratepayers 14 days before the date of their first instalment, due on 1st April 2005. The bills must therefore

be dispatched mid-March to comply, and local authorities need to receive the prescribed notes in plenty of time to have them printed and distributed by mid-March, so the Assembly Government intends to bring the regulations into force by 22 January 2008.

(vi) **Consultation**

These amendments update factual information, are technical in nature, are made periodically and have no policy or financial implications. In light of the above, no consultation exercise has been undertaken.