

**2021 No. (W. )**

**RATING AND VALUATION,  
WALES**

**The Valuation for Rating (Wales)  
(Coronavirus) Regulations 2021**

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations, specify the assumptions that are to be made when applying the provisions of subparagraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988.

Paragraph (1) of regulation 2 specifies the class of hereditament to which these assumptions are to be applied. These are hereditaments whose rateable value is affected by virtue of a material change of circumstances caused by one or more of three things. Firstly, either or both of the respective Welsh Government response and the UK Government response to coronavirus. Secondly any requirements of, or guidance or advice from a public authority in the United Kingdom, the Welsh Government, the Scottish Government, the Northern Ireland Executive, the UK Government or a Government of a country or territory outside of the United Kingdom. Thirdly, any measures taken by a person to ensure compliance with health and safety legislation.

Paragraph (2) of regulation 2 prescribes the assumptions which are to be made when determining the rateable value of those hereditaments. The assumptions are that the matters which have caused a material change of circumstances had not occurred. A further assumption is that the rateable values must assume that the measures necessary to comply with health and safety legislation are the measures that were necessary to comply on 1 April 2015 with the legislation that then applied.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a

regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

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<i>Made</i>	***
<i>Laid before Senedd Cymru</i>	***
<i>Coming into force</i>	***

The Welsh Ministers make the following Regulations in exercise of the powers conferred by section 143(2) of, and paragraph 2(8) of Schedule 6 to, the Local Government Finance Act 1988(1), and now vested in them(2).

**Title, commencement and application**

**1.**—(1) The title of these Regulations is the Valuation for Rating (Wales) (Coronavirus) Regulations 2021 and they come into force on the XX XXXXX 2021.

(2) These Regulations apply in relation to Wales.

**Valuation of hereditaments**

**2.**—(1) This regulation applies to a hereditament where, but for these Regulations, the rateable value shown in a 2017 list for that hereditament would be affected as a result of—

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- (1) 1988 c. 41. Paragraph 2(8) was amended by section 139 of, and paragraph 38(8) of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42). See section 146(6) for the definition of “prescribed”.
- (2) The powers of the Secretary of State were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672) and are now vested in the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

- (a) either or both of the respective Welsh Government response and the UK Government response to coronavirus;
- (b) any requirement of, or advice or guidance from—
  - (i) a public authority in the United Kingdom;
  - (ii) the Welsh Government, the Scottish Government, the Northern Ireland Executive or the UK Government;
  - (iii) the Government of a country or territory outside of the United Kingdom;
 in response to the serious and imminent threat to public health posed by the incidence and spread of coronavirus;
- (c) measures taken by any person to ensure compliance with health and safety legislation.

(2) For the purposes of determining the rateable value of a hereditament to which this regulation applies for any day on or after XX XXXX 2021, in applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988 it must be assumed that—

- (a) on that day the response, requirement, advice or guidance referred to in regulation 2(1)(a) and (b) had not occurred, and
- (b) the measures necessary to ensure compliance with health and safety legislation are the measures that were necessary on 1 April 2015 to comply with such legislation.

(3) In this regulation—

“2017 list” (*“rhestr 2017”*) means a local or central non-domestic rating list compiled on 1 April 2017;

“coronavirus” (*“y coronafeirws”*) means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2);

“health and safety legislation” (*“deddfwriaeth iechyd a diogelwch”*) has the same meaning as the definition of “the relevant statutory provisions” in section 53 of the Health and Safety at Work etc. Act 1974(1);

“hereditament” (*“hereditament”*) has the meaning set out in section 64 of the Local Government Finance Act 1988;

“public authority” (*“awdurdod cyhoeddus”*) means a person with functions of a public nature;

“UK Government response” (*“ymateb Llywodraeth y DU”*) means—

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(1) 1974 c. 37.

- (a) the Coronavirus Act 2020<sup>(1)</sup> or anything done by the UK Government under or by virtue of that Act;
- (b) any—
  - (i) regulations made by the Secretary of State under section 45C(1), (3)(c), (4)(d), 45F(2) or 45P of the Public Health (Control of Disease) Act 1984<sup>(2)</sup>;
  - (ii) other enactments made, or anything done under or by virtue of an enactment made, by the UK Government;
  - (iii) guidance or advice issued by the UK Government;

in response to the serious and imminent threat to public health posed by the incidence and spread of coronavirus;

“Welsh Government response” (“*ymateb Llywodraeth Cymru*”) means—

- (a) the Coronavirus Act 2020 or anything done by the Welsh Ministers under or by virtue of that Act;
- (b) any—
  - (i) regulations made by the Welsh Ministers under section 45C(1) to (4), 45F(2) or 45P of the Public Health (Control of Disease) Act 1984;
  - (ii) other enactments made, or anything done under or by virtue of an enactment made, by the Welsh Ministers;
  - (iii) guidance or advice issued by the Welsh Ministers;

in response to the serious and imminent threat to public health posed by the incidence and spread of coronavirus.

*Name*

Minister for Finance and Local Government, one of the Welsh Ministers

Date

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(1) 2020 c. 7.  
 (2) 1984 c. 22.