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WELSH STATUTORY INSTRUMENTS

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**2020 No. 1378 (W. 305)**

**RATING AND VALUATION, WALES**

**The Rating Lists (Valuation Date) (Wales) Order 2020**

*Made* - - - - 27 November 2020  
*Laid before Senedd Cymru* 1 December 2020  
*Coming into force* - - 23 December 2020

The Welsh Ministers make the following Order in exercise of the power conferred on the Secretary of State by paragraph 2(3)(b) of Schedule 6 to the Local Government Finance Act 1988(1), and now vested in them(2).

**Title and commencement**

1. The title of this Order is the Rating Lists (Valuation Date) (Wales) Order 2020 and it comes into force on 23 December 2020.

**Valuation date**

2. 1 April 2021 is specified as the day by reference to which the rateable values of non-domestic hereditaments are to be determined for the purposes of local and central non-domestic rating lists when they are next compiled for Wales after this Order comes into force.

**Revocation**

3. The Rating Lists (Valuation Date) (Wales) Order 2018(3) is revoked.

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(1) 1988 c. 41.

(2) The power of the Secretary of State was transferred, so far as exercisable in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Those functions were subsequently transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

(3) S.I. 2018/1001 (W. 204).

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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27 November 2020

*Rebecca Evans*  
Minister for Finance and Trefnydd, one of the  
Welsh Ministers

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## EXPLANATORY NOTE

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

Sections 41(2) and 52(2) of the Local Government Finance Act 1988 (“the 1988 Act”), read in conjunction with the Rating Lists (Postponement of Compilation) (Wales) Order 2014 ([S.I. 2014/1370 \(W. 139\)](#)) made under section 54A of the 1988 Act, provide that non-domestic rating lists for Wales are to be compiled on 1 April 2017 and every fifth year afterwards.

Paragraph 2(3)(b) of Schedule 6 to the 1988 Act provides that for the purposes of compiling such lists, the rateable value of a non-domestic hereditament is to be determined by reference to the day on which the lists must be compiled or on such day preceding that day as may be specified by order.

Article 2 of this Order specifies 1 April 2021 as that day for the purposes of the next local and central non-domestic rating lists to be compiled once this Order has come into force.

Article 3 of this Order revokes the Rating Lists (Valuation Date) (Wales) Order 2018 ([S.I. 2018/1001 \(W. 204\)](#)) (“the 2018 Order”), which had specified 1 April 2019 as the day for the purposes of the next local and central non-domestic ratings lists to be compiled after the 2018 Order came into force.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Order. 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 this Order.