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WELSH STATUTORY INSTRUMENTS

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**2018 No. 1001 (W. 204)**

**RATING AND VALUATION, WALES**

**The Rating Lists (Valuation Date) (Wales) Order 2018**

<i>Made</i>	- - - -	<i>12 September 2018</i>
<i>Laid before the National Assembly for Wales</i>	- -	<i>17 September 2018</i>
<i>Coming into force</i>	- -	<i>10 October 2018</i>

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, commencement and application**

1.—(1) The title of this Order is the Rating Lists (Valuation Date) (Wales) Order 2018 and it comes into force on 10 October 2018.

(2) This Order applies in relation to Wales.

**Valuation date**

2. 1 April 2019 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 2014(3) is revoked.

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(1) [1988 c. 41](#)

(2) The power under paragraph 2(3)(b) of Schedule 6 to the Local Government Finance Act 1988 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](#)) and was 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. 2014/2917 \(W. 297\)](#)

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**Status:** This is the original version (as it was originally made).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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12 September 2018

*Mark Drakeford*  
Cabinet Secretary for Finance, one of the Welsh  
Ministers

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## EXPLANATORY NOTE

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

By virtue of 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, 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 2019 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 revokes the Rating Lists (Valuation Date) (Wales) Order 2014 ([S.I. 2014/2917 \(W. 297\)](#)), which specified the day by reference to which properties were to be valued for the purposes of the lists compiled on 1 April 2017.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Order. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with this Order. A copy can be obtained from the Local Taxation Policy Branch, the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.