



Llywodraeth Cynulliad Cymru
Welsh Assembly Government

Increases to Welsh Assembly Government Funded Rates Relief

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Rates relief for small businesses in Wales will be increased between 1 October 2010 and 30 September 2011.

Business premises with a rateable value up to £6,000 will receive 100% relief and those with a rateable value between £6,001 and £12,000 will receive relief that will be reduced on a tapered basis from 100% to zero.

Illustration of approximate percentage of tapered relief

Rateable Value (£)	% Relief	Rateable Value (£)	% Relief
0 - 6,000	100	9,000	50
7,000	83.4	10,000	33.3
8,000	66.6	11,000	16.6

Where businesses receive a higher rate of relief under the current scheme than under the enhanced scheme they will receive the rate of relief most beneficial to them.

Local authorities will issue revised rates bills as soon as possible, but this process will take some time. Any sums overpaid as a result of these changes will be credited against 2011-2012 rates bills, or, if the ratepayer prefers, will be refunded upon request. In the meantime if any ratepayer has any enquiries regarding rates relief or future payments then these should be made to the local authority.

From 1 October 2011 the rates relief thresholds and values will revert to those that that applied prior to 1 October 2010.

Notes:

- 1. All business properties must be wholly occupied to qualify for relief.*
- 2. Properties not eligible for relief include those occupied by a council, police authority or the Crown; those occupied by charities, registered clubs, or not-for-profit bodies whose main objectives are philanthropic, religious, concerned with education, social welfare, science, literature or the fine arts; beach huts; property which is used exclusively for the display of advertisements, parking of motor vehicles, sewage works or electronic communications apparatus.*
- 3. The following will continue to get relief as follows and will not be affected by the temporary changes:
Premises with rateable value between £10,501 and £11, 000 in receipt of 25% retail relief - all others will receive the enhanced relief. Post Offices in receipt of 100% or 50% relief: Registered Child Care premises with rateable value £9,001 - £12,000 in receipt of 50% relief.*