Statutory Instruments with Clear Reports 20 March 2023

SL(6)331 – <u>The Alcoholic Beverages (Amendment) (Wales)</u> Regulations 2023

Procedure: Affirmative

These Regulations amend retained EU Regulations concerning the labelling of alcohol content and multiple grape varieties for wine to take into account the requirements set down in Annex 7A (Wine and Distilled Spirits) to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand (the UK-NZ FTA). The aim of the legislation is to ensure that the UK is compliant with Annex 7A to the UK-NZ FTA.

To implement the changes agreed in the UK-NZ FTA, the UK Government, Scottish Government and Welsh Government need to introduce legislation which will amend the relevant Retained EU Law. These Regulations amend retained EU Regulations concerning the labelling of alcohol content and multiple grape varieties for wine to take into account the requirements set down in Annex 7A (Wine and Distilled Spirits) to the Free Trade Agreement between the United Kingdom of Great Britain and Northern Ireland and New Zealand (the UK-NZ FTA). The aim of the legislation is to ensure that the UK is compliant with Annex 7A to the UK-NZ FTA.

To implement the changes agreed in the UK-NZ FTA, the UK Government, Scottish Government and Welsh Government need to introduce legislation which will amend the relevant Retained EU Law.

Parent Act: The Food Safety Act 1990, The Agriculture Act 2020

Date Made: Not stated **Date Laid:** Not stated

Coming into force date: 28 April 2023



Statutory Instruments with Clear Reports 20 March 2023

SL(6)334 – <u>The Valuation for Rating (Prescribed Assumptions) (Wales) Regulations 2023</u>

Procedure: Made Negative

Non-domestic rates ("NDR") are a local tax which raise revenue on properties that are used for non-domestic purposes, for example public buildings, shops, factories, offices, leisure facilities, schools and hospitals.

Appeals may be made by ratepayers under the heading of Material Change of Circumstances ("MCC"), with a view to reducing the rateable value of their properties, and in turn their NDR liability. During the COVID-19 pandemic, increased volumes of MCC appeals were lodged on the basis that government measures and restrictions had the effect of reducing the rateable values of properties. This did not align with the policy intent of the existing legislation. To address this in relation to the 2017 rating list and specific circumstances of the COVID-19 pandemic, the Valuation for Rating (Wales) (Coronavirus) Regulations 2021 were made, and then, to address the issue retrospectively, the Rating (Coronavirus) and Directors Disqualification (Dissolved Companies) Act 2021 was passed.

This exemplified a broader risk of rating list exposure arising from a lack of clarity with respect to the intended scope of MCC provisions for updating property rateable values between revaluations. These Regulations clarify the assumptions that are to be made when determining the rateable value of a hereditament in accordance with paragraph 2 of Schedule 6 to the Local Government Finance Act 1988. The Regulations apply to the 2023 rating lists onwards.

Parent Act: The Local Government Finance Act 1988

Date Made: 03 March 2023 **Date Laid:** 07 March 2023

Coming into force date: 01 April 2023

