

# Statutory Instruments with Clear Reports

## 20 October 2025

### **SL(6)654 – [The Non-Domestic Rating \(Description of Differential Multipliers\) \(Wales\) Regulations 2025](#)**

#### **Procedure: Affirmative**

These Regulations specify the descriptions of hereditaments (units of property with a rating assessment) within the non-domestic rates tax-base to which differential multipliers will apply from 1 April 2026. The Regulations enable a lower retail multiplier for specified descriptions of hereditaments with a rateable value of less than £51,000 and a higher multiplier for hereditaments with a rateable value of more than £100,000 (subject to some exclusions) to be given effect.

**Parent Act:** Local Government Finance Act 1988

**Date Made:**

**Date Laid:**

**Coming into force date:** 01 April 2026

