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OFFERYNNAU STATUDOL  
CYMRU

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WELSH STATUTORY  
INSTRUMENTS

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**2010 Rhif 2223 (Cy.195)**

**2010 No. 2223 (W.195)**

**ARDRETHU A PHRISIO,  
CYMRU**

**RATING AND VALUATION,  
WALES**

Gorchymyn Ardrethu Annomestig  
(Rhyddhad Ardrethi i Fusnesau  
Bach) (Cymru) (Diwygio) (Rhif 2)  
2010

The Non-Domestic Rating (Small  
Business Relief) (Wales)  
(Amendment) (No. 2) Order  
2010

**NODYN ESBONIADOL**

**EXPLANATORY NOTE**

*(Nid yw'r nodyn hwn yn rhan o'r Gorchymyn)*

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

Daw'r Gorchymyn hwn i rym ar 1 Hydref ac mae'n gymwys yng Nghymru.

This Order comes into force on 1 October and it applies in Wales.

Mae'r Gorchymyn hwn yn diwygio Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2008 ("Gorchymyn 2008") drwy wneud darpariaeth i gynyddu lefel rhyddhad ardrethi i fusnesau bach rhwng 1 Hydref 2010 a 30 Medi 2011. Dim ond i gategoriâu penodol o drethdalwr a gwmpesir gan Orchymyn 2008 y mae'r cynnydd hwn yn gymwys.

This Order amends the Non-Domestic Rating (Small Business Relief) (Wales) Order 2008 ("the 2008 Order") by making provision for an increase in the level of small business rate relief between 1 October 2010 and 30 September 2011. The increase only applies to certain categories of ratepayer covered by the 2008 Order.

**2010 Rhif 2223 (Cy.195)**

**ARDRETHU A PHRISIO,  
CYMRU**

**Gorchymyn Ardrethu Annomestig  
(Rhyddhad Ardrethi i Fusnesau  
Bach) (Cymru) (Diwygio) (Rhif 2)  
2010**

*Gwnaed* 4 Medi 2010  
*Gosodwyd gerbron Cynulliad  
Cenedlaethol Cymru* 8 Medi 2010  
*Yn dod i rym* 1 Hydref 2010

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pwerau a roddwyd i Gynulliad Cenedlaethol Cymru gan adrannau 43(4B)(b), 44(9), 143(1) a 146(6) o Ddeddf Cyllid Llywodraeth Leol 1988(1) ac a freiniwyd bellach ynddynt hwy(2):

**Enwi, cychwyn, a chymhwys**

1.–(1) Enw'r Gorchymyn hwn yw Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) (Rhif 2) 2010.

- (1) Daw'r Gorchymyn hwn i rym ar 1 Hydref 2010.
- (3) Mae'r Gorchymyn hwn yn gymwys o ran Cymru.

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- (1) 1988 p.41. Cafodd adran 43 ei diwygio gan adran 117 o Ddeddf Cyllid Llywodraeth Leol 1992 ac Atodlen 13 iddi (p.14); adran 1 o Ddeddf Llywodraeth Leol ac Ardrethu 1997 ac Atodlen 1 iddi (p.29); adran 127 o Ddeddf Gwasanaethau'r Post 2000 ac Atodlen 8 iddi (p.26); adrannau 1 a 3 o Ddeddf Ardrethu (Cyn Fangreodd Amaethyddol a Siopau Gwledig) 2001 (p.14); adrannau 61, 63 a 64 o Ddeddf Llywodraeth Leol 2003 (p.26); ac adran 1177 o Ddeddf y Dreth Gorfforaethau 2010 ac Atodlen 1 iddi (p.4). Mewnosodwyd adran 43(4B) gan adran 61 o Ddeddf. Cafodd adran 44 ei diwygio gan adrannau 139 a 194 o Ddeddf Llywodraeth Leol a Thai 1989 ac adrannau 5 a 12 iddi (p.42); gan adran 117 o Ddeddf Cyllid Llywodraeth Leol 1992 ac Atodlen 13 iddi (p.14); a chan adran 61 o Ddeddf Llywodraeth Leol 2003 (p.26).
  - (2) Breiniwyd swyddogaethau Cynulliad Cenedlaethol Cymru yng Ngweinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p.32) a pharagraff 30 o Atodlen 11 iddi.

**2010 No. 2223 (W.195)**

**RATING AND VALUATION,  
WALES**

**The Non-Domestic Rating (Small  
Business Relief) (Wales)  
(Amendment) (No. 2) Order  
2010**

*Made* 4 September 2010  
*Laid before the National  
Assembly for Wales* 8 September 2010  
*Coming into force* 1 October 2010

The Welsh Ministers make the following Order in exercise of the powers conferred on the National Assembly for Wales by sections 43(4B)(b), 44(9), 143(1) and 146(6) of 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 Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) (No. 2) Order 2010.

- (2) This Order comes into force on 1 October 2010.
- (3) This Order applies in relation to Wales.

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- (1) 1988 c.41. Section 43 has been amended by section 117 of, and Schedule 13 to, the Local Government Finance Act 1992 (c.14); section 1 of, and Schedule 1 to, the Local Government and Rating Act 1997 (c.29); section 127 of, and Schedule 8 to, the Postal Services Act 2000 (c.26); sections 1 and 3 of the Rating (Former Agricultural Premises and Rural Shops) Act 2001 (c.14); sections 61, 63 and 64 of the Local Government Act 2003 (c.26); and section 1177 of, and Schedule 1 to, the Corporation Tax Act 2010 (c.4). Section 43(4B) was inserted by section 61 of the Local Government Act 2003. Section 44 has been amended by sections 139 and 194 of, and Schedules 5 and 12 to, the Local Government and Housing Act 1989 (c.42); section 117 of, and Schedule 13 to, the Local Government Finance Act 1992 (c.14); and section 61 of the Local Government Act 2003 (c.26).
  - (2) The functions of the National Assembly for Wales were vested in the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c.32).

**Diwygiadau i Orchymyn Ardrethu Annomestig  
(Rhyddhad Ardrethi i Fusnesau Bach) (Cymru)  
2008**

2.–(1) Diwygir Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2008(1) fel a ganlyn.

(2) Yn erthygl 11, cyn "Y swm o E", mewnosoder "Ac eithrio pan fo erthygl 11A(2) yn gymwys,".

(3) Ar ôl erthygl 11, ychwaneger–

**"Y swm o E rhwng 1 Hydref 2010 a 30 Medi 2011**

**11A.–**(1) Mae erthyglau blaenorol y Gorchymyn hwn yn ddarostyngedig i'r erthygl hon.

(2) Mae'r erthygl hon yn gymwys pan ddigwydd y dydd y codir y tâl arno ar ddyddiad yn y cyfnod sy'n dechrau ar 1 Hydref 2010 ac sy'n gorffen ar 30 Medi 2011.

(3) Mae erthygl 7(ch) yn cael ei heffaith megis pe gosodid yn ei lle–

"(ch) bod gwerth ardrethol yr hereditament yn fwy na £10,499 ond nid yn fwy na £11,000;".

(4) Nid oes i erthygl 9 unrhyw effaith.

(5) Y swm o E a ragnodir at ddibenion is-adran 44(9) o'r Ddeddf, pan fo'r amodau gwerth ardrethol diwygiedig neu'r amodau mangre gofal plant diwygiedig wedi'u bodloni a phan fo gwerth ardrethol yr hereditament–

(a) heb fod yn fwy na £6,000, yw 5,000,000;

(b) yn fwy na £6,000 a heb fod yn fwy na £12,000, yw, yn ddarostyngedig i baragraff (7), y swm a geir wrth rannu 6000 gyda'r ffigwr y deuir ato drwy dynnu 6000 o werth ardrethol yr hereditament a ddangosir yn y rhestr ardrethu annomestig leol am y diwrnod hwnnw.

(6) Mae symiau a gyfrifir o dan baragraff (5)(b) i'w cyfrifo hyd at dri phwynt degol yn unig–

(a) gan ychwanegu'r filfed ran pan fyddai yna (ar wahân i'r is-baragraff hwn) fwy na phump o ddeg-milfeddi; a

(b) gan anwybyddu'r deg-milfeddi pan fyddai yna (ar wahân i'r is-baragraff hwn) bump, neu lai na phump o ddeg-milfeddi.

(7) Yn yr erthygl hon–

(a) yr amodau gwerth ardrethol diwygiedig yw–

**Amendments to The Non-Domestic Rating (Small Business Relief) (Wales) Order 2008**

2.–(1) The Non-Domestic Rating (Small Business Relief) (Wales) Order 2008(1) is amended as follows.

(2) In article 11, before "The amount of E", insert "Except where article 11A(2) applies,".

(3) After article 11, add–

**"Amount of E between 1 October 2010 and 30 September 2011**

**11A.–**(1) The preceding articles of this Order are subject to this article.

(2) This article applies where the chargeable day falls on a date in the period beginning with 1 October 2010 and ending on 30 September 2011.

(3) Article 7(d) has effect as if there were substituted–

"(d) the rateable value of the hereditament is more than £10,499 but not more than £11,000;".

(4) Article 9 has no effect.

(5) The amount of E prescribed for the purposes of subsection 44(9) of the Act, where the revised rateable value conditions or the revised child care premises conditions are satisfied and the rateable value of the hereditament–

(a) is not more than £6,000, is 5,000,000;

(b) is more than £6,000 and not more than £12,000, is, subject to paragraph (7), the amount derived from dividing 6000 by the figure reached by subtracting 6000 from the rateable value of the hereditament shown in the local non-domestic rating list for that day.

(6) Amounts calculated under paragraph (5)(b) are to be calculated to three decimal places only–

(a) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths; and

(b) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten-thousandths.

(7) In this article–

(a) the revised rateable value conditions are–

(1) O.S. 2008/2770 (Cy.246) fel y'i diwygiwyd gan O.S. 2010/273 (Cy.36).

(1) S.I. 2008/2770 (W.246) as amended by S.I. 2010/273 (W.36).

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| <ul style="list-style-type: none"> <li>(i) nad yw gwerth ardrethol yr hereditament yn fwy na £12,000;</li> <li>(ii) nad yw'r hereditament yn hereditament a eithrir; a</li> <li>(iii) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl;</li> </ul> <p>(b) yr amodau gofal plant diwygiedig yw—</p> <ul style="list-style-type: none"> <li>(i) bod yr hereditament yn cael ei ddefnyddio'n gyfan gwbl at ddibenion gwarchod plant neu i ddarparu gofal dydd gan berson wedi ei gofrestru o dan Ran XA o Ddeddf Plant 1989;</li> <li>(ii) nad yw'r hereditament yn hereditament a eithrir;</li> <li>(iii) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl;</li> <li>(iv) nad yw gwerth ardrethol yr hereditament yn fwy na £9,000; a</li> <li>(v) bod y trethdalwr wedi rhoi hysbysiad i'r awdurdod bilio mewn cysylltiad â'r hereditament yn unol ag erthygl 10."</li> </ul> | <ul style="list-style-type: none"> <li>(i) the rateable value of the hereditament is not more than £12,000;</li> <li>(ii) the hereditament is not an excepted hereditament; and</li> <li>(iii) the hereditament is wholly occupied;</li> </ul> <p>(b) the revised child care conditions are—</p> <ul style="list-style-type: none"> <li>(i) the hereditament is wholly used for the purposes of child minding or the provision of day care by a person registered under Part XA of the Children Act 1989;</li> <li>(ii) the hereditament is not an excepted hereditament;</li> <li>(iii) the hereditament is wholly occupied;</li> <li>(iv) the rateable value of the hereditament is not more than £9,000; and</li> <li>(v) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 10."</li> </ul> |
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*Carl Sargeant*

Y Gweinidog dros Gyfiawnder Cymdeithasol a Llywodraeth Leol, un o Weinidogion Cymru

Minister for Social Justice and Local Government, one of the Welsh Ministers

4 Medi 2010

4 September 2010

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