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CYMRU

WELSH STATUTORY
INSTRUMENTS

2012 Rhif 466 (Cy.77)

2012 No. 466 (W.77)

**ARDRETHU A PHRSIO,
CYMRU**

**RATING AND VALUATION,
WALES**

Rheoliadau Ardrethu Annomestig
(Taliadau Gohiriedig) (Cymru)
2012

The Non-Domestic Rating
(Deferred Payments) (Wales)
Regulations 2012

NODYN ESBONIADOL

EXPLANATORY NOTE

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

(This note is not part of the Regulations)

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989 (O.S.1989/1058) ("y Rheoliadau Rhestrau Lleol") a'r Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Canolog) 1989 (O.S.1989/2260) ("y Rheoliadau Rhestru Canolog") i wneud darpariaeth ar gyfer taliadau gohiriedig. Mae'r Rheoliadau hyn hefyd yn gwneud addasiadau canlyniadol i Reoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993.

These Regulations amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (S.I.1989/1058) ("the Local Lists Regulations") and the Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989 (S.I. 1989/2260) ("the Central Lists Regulations") to make provision for deferred payments. These Regulations also make consequential modifications to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993.

Mae'r Rheoliadau Rhestrau Lleol a'r Rheoliadau Rhestrau Canolog yn darparu ar gyfer diwallu'r rhwymedigaeth ardrethi flynyddol mewn rhandaliadau. Hyd 2009 yr oedd y rhandaliadau yn daladwy yn y flwyddyn ariannol yr oedd y galwad am dalu yn berthynol iddi. Yr oedd Rheoliadau Ardrethu Annomestig (Taliadau Gohiriedig) (Cymru) 2009 (O.S.2009/2154 (Cy.179)) ("Rheoliadau 2009") yn gwneud darpariaeth arbennig ynglŷn â chasglu ardrethi annomestig a oedd yn daladwy mewn cysylltiad â'r flwyddyn ariannol a oedd yn cychwyn ar 1 Ebrill 2009.

The Local Lists Regulations and the Central Lists Regulations provide for annual rates liability to be discharged in instalments. Until 2009 the instalments were payable in the financial year to which the demand for payment related. The Non-Domestic Rating (Deferred Payments) (Wales) Regulations 2009 (S.I.2009/2154 (W.179)) ("the 2009 Regulations") made special provision for the collection of non-domestic rates payable in respect of the financial year beginning on 1 April 2009.

Mewnosododd Rheoliadau 2009 Atodlen 1D newydd yn y Rheoliadau Rhestrau Lleol ac Atodlen 1B newydd yn y Rheoliadau Rhestrau Canolog i ddarparu y byddai trethdalwr a oedd yn ddarostyngedig i ardrethi annomestig mewn cysylltiad â blwyddyn ariannol 2009/10, ac yn bodloni amodau penodol, yn cael gohirio talu cyfran benodedig o'r rhwymedigaeth honno tan y blynyddoedd ariannol a oedd yn cychwyn ar 1 Ebrill 2010 ac 1 Ebrill 2011.

The 2009 Regulations inserted a new Schedule 1D into the Local Lists Regulations and a new Schedule 1B into the Central Lists Regulations to provide that where a ratepayer who was subject to non-domestic rates in respect of the financial year 2009/10 satisfied certain conditions, they could defer payment of a specified proportion of that liability to the financial years beginning on 1 April 2010 and 1 April 2011.

Mae'r Rheoliadau hyn yn gwneud darpariaeth bellach mewn perthynas â thaliadau gohiriedig drwy ddiwygio'r Rheoliadau Rhestrau Lleol a'r Rheoliadau Rhestrau Canolog er mwyn—

- rhoi ar gael yr un cyfleuster ar gyfer taliadau gohiriedig mewn cysylltiad â'r flwyddyn ariannol sy'n cychwyn ar 1 Ebrill 2012; a
- gwneud y darpariaethau ar gyfer taliadau gohiriedig yn fwy cyffredinol fel bod modd, os yw'r cyfleuster taliadau gohiriedig i'w roi ar gael ym mlynnyddoedd ariannol y dyfodol, i hynny gael ei wneud heb yr angen i ddiwygio'r Rheoliadau Rhestrau Lleol a'r Rheoliadau Rhestrau Canolog yn gyfan gwbl.

Mae rheoliad 8 yn addasu rheoliad 6 o Reoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992 (O.S.1992/3238), gan alluogi awdurdodau bilio i ailgyfrifo eu cyfraniadau ardrethu annomestig oherwydd bod trethdalwyr yn gohirio talu ardrethi o dan y Rheoliadau hyn.

Mae rheoliad 9 o'r Rheoliadau hyn yn addasu'r diffiniad o "relevant year" yn rheoliad 2 o Reoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993 (O.S.1993/252).

Cywirwyd rhai mân wallau teipograffyddol.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar wneud Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd nad oedd hi'n angenrheidiol gwneud asesiad effaith rheoleiddiol o ran costau a manteision tebygol cydymffurfio â'r Rheoliadau hyn.

These Regulations make further provision in relation to deferred payments by amending the Local and Central Lists Regulations so as to—

- make the same deferred payments facility available in respect of the financial year beginning on 1 April 2012; and
- make the deferred payments provisions more general so that if the deferred payments facility is to be made available in future financial years, it can be done so without the need for wholesale amendment of the Local and Central Lists Regulations.

Regulation 8 modifies regulation 6 of the Non-Domestic Rating Contributions (Wales) Regulations 1992 (S.I.1992/3238), enabling billing authorities to recalculate their non-domestic rating contributions as a result of ratepayers deferring payment of rates under these Regulations.

Regulation 9 of these Regulations modifies the definition of "relevant year" in regulation 2 of the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993 (S.I.1993/252).

Some small typographical errors have been corrected.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

2012 Rhif 466 (Cy.77)

**ARDRETHU A PHRISIO,
CYMRU**

**Rheoliadau Ardrethu Annomestig
(Taliadau Gohiriedig) (Cymru)
2012**

<i>Gwnaed</i>	<i>20 Chwefror 2012</i>
<i>Gosodwyd gerbron Cynulliad Cenedlaethol Cymru</i>	<i>23 Chwefror 2012</i>
<i>Yn dod i rym</i>	<i>16 Mawrth 2012</i>

Mae Gweinidogion Cymru yn gwneud y Rheoliadau canlynol drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 60, 62, 143(1) a (2) a 146(6) o Ddeddf Cyllid Llywodraeth Leol 1988(1) a pharagraff 6(5) a (6) o Atodlen 8 a pharagraffau 1 i 4 o Atodlen 9 i'r Ddeddf honno ac a freiniwyd bellach ynddynt hwy:

Enwi, cychwyn a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Taliadau Gohiriedig) (Cymru) 2012 a deuant i rym ar 16 Mawrth 2012.

(2) Mae'r Rheoliadau hyn yn gymwys o ran Cymru.

2012 No. 466 (W.77)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating
(Deferred Payments) (Wales)
Regulations 2012**

<i>Made</i>	<i>20 February 2012</i>
<i>Laid before the National Assembly for Wales</i>	<i>23 February 2012</i>
<i>Coming into force</i>	<i>16 March 2012</i>

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 60, 62, 143(1) and (2) and 146(6) of, paragraph 6(5) and (6) of Schedule 8 to, and paragraphs 1 to 4 of Schedule 9 to, the Local Government Finance Act 1988(1) and now vested in them:

Title, commencement and application

1.—(1) The title of these Regulations is the Non-Domestic Rating (Deferred Payments) (Wales) Regulations 2012 and they come into force on 16 March 2012.

(2) These Regulations apply in relation to Wales.

(1) 1988 p.41. Diwygiwyd paragraffau 1 a 3 o Atodlen 9 yn rhagolygol gan Atodlen 13 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodi 2007 (p.15). Diwygiwyd paragraff 2 gan baragraffau 1, 44 a 79 o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p.42) a Rhan 2 o Atodlen 12 iddi. Diwygiwyd paragraffau 2, 3 a 4 gan baragraff 87 o Atodlen 13 i Ddeddf Cyllid Llywodraeth Leol 1992 (p.14). Breiniwyd y pwerau hyn bellach yng Ngweinidogion Cymru i'r graddau y maent yn arferadwy mewn perthynas â Chymru. Trosglwyddwyd hwy o'r blaen i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672). Yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p.32), fe'u trosglwyddwyd i Weiniidogion Cymru.

(1) 1988 c.41. Paragraphs 1 and 3 of Schedule 9 have been prospectively amended by Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c.15). Paragraph 2 has been amended by paragraphs 1, 44 and 79 of Schedule 5 to, and Part 2 of Schedule 12 to, the Local Government and Housing Act 1989 (c.42). Paragraphs 2, 3 and 4 have been amended by paragraph 87 of Schedule 13 to the Local Government Finance Act 1992 (c.14). These powers are now vested in the Welsh Ministers so far as they are exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). By virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c.32), they were transferred to the Welsh Ministers.

Diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989

2. Mae Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989(1) wedi eu diwygio fel a ganlyn.

3. Yn lle rheoliad 7C (taliadau gohiriedig: darpariaeth arbennig mewn perthynas â Chymru ar gyfer y blynyddoedd ariannol sy'n cychwyn ar 1 Ebrill 2009, 2010 a 2011) rhodder—

"Deferred payments — special provision in relation to Wales

7C.—(1) This regulation makes provision for deferred payments in relation to the financial years beginning on—

- (a) 1 April 2009, and
- (b) 1 April 2012.

(2) In this regulation and for the purposes of Schedule 1D—

- (a) each of the financial years specified in paragraph (1) is called the "specified year";
- (b) in respect of the financial year beginning on 1 April 2009, the specified percentage is 3;
- (c) in respect of the financial year beginning on 1 April 2012, the specified percentage is 3.36.

(3) Schedule 1D has effect in relation to each specified year."

4.—(1) Mae Atodlen 1D wedi ei diwygio fel a ganlyn.

(2) Yn y pennawd hepgorer "for the financial years beginning on 1 April 2009, 2010 and 2011".

(3) Ym mharagraff 1—

- (a) yn is-baragraff (1)(a)(i) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year";
- (b) yn is-baragraff (1)(a)(ii) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year";
- (c) yn is-baragraff (1)(b) yn lle "the financial year beginning on 1 April 2009 no later than 31 December 2009" rhodder "the specified year no later than 31 December in that year"; ac
- (ch) yn is-baragraff (4)—
 - (i) yn y diffiniad o "deferral notice" yn lle "paragraph 2" rhodder "paragraph 5";

(1) O.S. 1989/1058 fel y'i diwygiwyd gan O.S. 2009/2154 (Cy.179). Mae diwygiadau eraill nad ydynt yn berthnasol i'r Rheoliadau hyn.

Amendment of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989

2. The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(1) are amended as follows.

3. For regulation 7C (deferred payments: special provision in relation to Wales for the financial years beginning on 1 April 2009, 2010 and 2011) substitute—

"Deferred payments — special provision in relation to Wales

7C.—(1) This regulation makes provision for deferred payments in relation to the financial years beginning on—

- (a) 1 April 2009, and
- (b) 1 April 2012.

(2) In this regulation and for the purposes of Schedule 1D—

- (a) each of the financial years specified in paragraph (1) is called the "specified year";
- (b) in respect of the financial year beginning on 1 April 2009, the specified percentage is 3;
- (c) in respect of the financial year beginning on 1 April 2012, the specified percentage is 3.36.

(3) Schedule 1D has effect in relation to each specified year."

4.—(1) Schedule 1D is amended as follows.

(2) In the heading omit "for the financial years beginning on 1 April 2009, 2010 and 2011".

(3) In paragraph 1—

- (a) in sub-paragraph (1)(a)(i) for "the financial year beginning on 1 April 2009" substitute "the specified year";
- (b) in sub-paragraph (1)(a)(ii) for "the financial year beginning on 1 April 2009" substitute "the specified year";
- (c) in sub-paragraph (1)(b) for "the financial year beginning on 1 April 2009 no later than 31 December 2009" substitute "the specified year no later than 31 December in that year"; and
- (d) in sub-paragraph (4)—
 - (i) in the definition of "deferral notice" for "paragraph 2" substitute "paragraph 5";

(1) S.I. 1989/1058 as amended by S.I. 2009/2154 (W.179). There are other amendments not relevant to these Regulations.

- (ii) mewnosoder yn y man priodol " "first deferred payment year" means the financial year immediately following the specified year;"
 - (iii) yn y diffiniad o "remaining amount" yn lle "paragraph 4; and" rhodder "paragraph 2";
 - (iv) mewnosoder yn y man priodol " "second deferred payment year" means the financial year immediately following the first deferred payment year; and "; a
 - (v) mewnosoder yn y man priodol " "the specified percentage" means, in respect of a specified year, the percentage specified in regulation 7C(2)".
- (4) Ym mharagraff 3 yn lle "3 per cent" rhodder "the specified percentage" (ar y ddau achlysur).
- (5) Ym mharagraff 5—
- (a) yn is-baragraff (1)(c) yn lle "the financial year beginning on 1 April 2010" rhodder "the first deferred payment year"; a
 - (b) yn is-baragraff (1)(d) yn lle "the financial year beginning on 1 April 2011" rhodder "the second deferred payment year".
- (6) Ym mharagraff 9—
- (a) yn y pennawd yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year";
 - (b) yn is-baragraff (1)(b) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year";
 - (c) yn is-baragraff (2)(a) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year";
 - (ch) yn is-baragraff (2)(d) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year";
 - (d) yn is-baragraff (2)(e)(iii) yn lle "the financial year beginning on 1 April 2010" rhodder "the first deferred payment year"; ac
 - (dd) yn is-baragraff (2)(e)(iv) yn lle "the financial year beginning on 1 April 2011" rhodder "the second deferred payment year".
- (7) Ym mharagraff 10—
- (a) yn is-baragraff (1) yn lle "the financial years beginning on 1 April 2010 and 1 April 2011" rhodder "the first and second deferred payment years";
 - (b) yn is-baragraff (2) yn lle "the financial year beginning on 1 April 2010 or 1 April 2011" rhodder "the first or second deferred payment year";
 - (c) yn is-baragraff (3) yn lle "financial year beginning on 1 April 2010 or 1 April 2011"
- (ii) at the appropriate place insert " "first deferred payment year" means the financial year immediately following the specified year;"
 - (iii) in the definition of "remaining amount" for "paragraph 4; and " substitute "paragraph 2";
 - (iv) at the appropriate place insert " "second deferred payment year" means the financial year immediately following the first deferred payment year; and "; and
 - (v) at the appropriate place insert " "the specified percentage" means, in respect of a specified year, the percentage specified in regulation 7C(2)".
- (4) In paragraph 3 for "3 per cent" substitute "the specified percentage" (on both occasions).
- (5) In paragraph 5—
- (a) in sub-paragraph (1)(c) for "the financial year beginning on 1 April 2010" substitute "the first deferred payment year"; and
 - (b) in sub-paragraph (1)(d) for "the financial year beginning on 1 April 2011" substitute "the second deferred payment year".
- (6) In paragraph 9—
- (a) in the heading for "the financial year beginning on 1 April 2009" substitute "the specified year";
 - (b) in sub-paragraph (1)(b) for "the financial year beginning on 1 April 2009" substitute "the specified year";
 - (c) in sub-paragraph (2)(a) for "the financial year beginning on 1 April 2009" substitute "the specified year";
 - (d) in sub-paragraph (2)(d) for "the financial year beginning on 1 April 2009" substitute "the specified year";
 - (e) in sub-paragraph (2)(e)(iii) for "the financial year beginning on 1 April 2010" substitute "the first deferred payment year"; and
 - (f) in sub-paragraph (2)(e)(iv) for "the financial year beginning on 1 April 2011" substitute "the second deferred payment year".
- (7) In paragraph 10—
- (a) in sub-paragraph (1) for "the financial years beginning on 1 April 2010 and 1 April 2011" substitute "the first and second deferred payment years";
 - (b) in sub-paragraph (2) for "the financial year beginning on 1 April 2010 or 1 April 2011" substitute "the first or second deferred payment year";
 - (c) in sub-paragraph (3) for "financial year beginning on 1 April 2010 or 1 April 2011"

- rhodder "first or second deferred payment year";
- (ch) yn is-baragraff (4)—
- (i) yn lle "2010 or 1 April 2011" rhodder "in the first or second deferred payment year";
 - (ii) ym mharagraff (c) yn lle "the financial year beginning on 1 April 2010" rhodder "the first deferred payment year"; a
 - (iii) ym mharagraff (c) yn lle "the financial year beginning on 1 April 2011" rhodder "the second deferred payment year"; a
- (d) yn is-baragraff (5)(b) yn lle "the financial year beginning on 1 April 2010 or 1 April 2011" rhodder "the first or second deferred payment year".
- (8) Ym mharagraff 11, ar y dechrau, hepgorer "(1)".
- (9) Ym mharagraff 12—
- (a) yn y pennawd yn lle "2010/11 or 2011/12" rhodder "the first or second deferred payment year";
 - (b) yn is-baragraff (1) yn lle "the financial year beginning on 1 April 2010 or 1 April 2011" rhodder "the first or second deferred payment year"; ac
 - (c) yn is-baragraff (2), yn y paragraff 6(3) a amnewidiwyd yn Atodlen 1, yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year".
- (10) Ym mharagraff 13—
- (a) yn y pennawd yn lle "2010/11 or 2011/12" rhodder "the first or second deferred payment year";
 - (b) yn is-baragraff (2)(b)(iii)—
 - (i) yn lle "the financial year beginning on 1 April 2010" rhodder "the first deferred payment year"; a
 - (ii) yn lle "the financial year beginning on 1 April 2011" rhodder "the second deferred payment year"; ac
 - (c) yn is-baragraff (3) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year" .
- (11) Ym mharagraff 14—
- (a) ar y dechrau hepgorer "(1)";
 - (b) yn lle "financial years beginning on 1 April 2010 or 1 April 2011" rhodder "first or second deferred payment years"; ac
 - (c) yn Rheoliad 4 sy'n cael effaith yn rhinwedd paragraff 14—
 - (i) yn is-baragraff (3) yn lle "financial year beginning on 1 April 2010 or 1 April 2011" rhodder "first or second deferred payment year"; a
- substitute "first or second deferred payment year";
- (d) in sub-paragraph (4)—
- (i) for "2010 or 1 April 2011" substitute "in the first or second deferred payment year";
 - (ii) in paragraph (c) for "the financial year beginning on 1 April 2010" substitute "the first deferred payment year"; and
 - (iii) in paragraph (c) for "the financial year beginning on 1 April 2011" substitute "the second deferred payment year"; and
- (e) in sub-paragraph (5)(b) for "the financial year beginning on 1 April 2010 or 1 April 2011" substitute "the first or second deferred payment year".
- (8) In paragraph 11, at the start, omit "(1)".
- (9) In paragraph 12—
- (a) in the heading for "2010/11 or 2011/12" substitute "the first or second deferred payment year";
 - (b) in sub-paragraph (1) for "the financial year beginning on 1 April 2010 or 1 April 2011" substitute "the first or second deferred payment year"; and
 - (c) in sub-paragraph (2), in the substituted paragraph 6(3) of Schedule 1, for "the financial year beginning on 1 April 2009" substitute "the specified year".
- (10) In paragraph 13—
- (a) in the heading for "2010/11 or 2011/12" substitute "the first or second deferred payment year";
 - (b) in sub-paragraph (2)(b)(iii)—
 - (i) for "the financial year beginning on 1 April 2010" substitute "the first deferred payment year"; and
 - (ii) for "the financial year beginning on 1 April 2011" substitute "the second deferred payment year"; and
 - (c) in sub-paragraph (3) for "the financial year beginning on 1 April 2009" substitute "the specified year" .
- (11) In paragraph 14—
- (a) at the start omit "(1)";
 - (b) for "financial years beginning on 1 April 2010 or 1 April 2011" substitute "first or second deferred payment years"; and
 - (c) in Regulation 4 as having effect by virtue of paragraph 14—
 - (i) in sub-paragraph (3) for "financial year beginning on 1 April 2010 or 1 April 2011" substitute "first or second deferred payment year"; and

- (ii) yn is-baragraff (3) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year".

Diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Canolog) 1989

5.—(1) Mae Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Canolog) 1989 (1) wedi eu diwygio fel a ganlyn.

6. Yn lle rheoliad 7B (taliadau gohiriedig: darpariaeth arbennig mewn perthynas â Chymru ar gyfer y blynyddoedd ariannol sy'n cychwyn ar 1 Ebrill 2009, 2010 a 2011) rhodder—

"Deferred payments — special provision in relation to Wales

7B.—(1) This regulation makes provision for deferred payments in relation to the financial years beginning on—

- (a) 1 April 2009, and
- (b) 1 April 2012.

(2) In this regulation and for the purposes of Schedule 1B—

- (a) each of the financial years specified in paragraph (1) is called the "specified year";
- (b) in respect of the financial year beginning on 1 April 2009, the specified percentage is 3;
- (c) in respect of the financial year beginning on 1 April 2012, the specified percentage is 3.36.

(3) Schedule 1B has effect in relation to each specified year."

7.—(1) Mae Atodlen 1B wedi ei diwygio fel a ganlyn.

(2) Yn y pennawd hepgorer "for the financial years beginning on 1 April 2009, 2010 and 2011".

(3) Ym mharagraff 1—

- (a) yn is-baragraff (1)(a)(i) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year";
- (b) yn is-baragraff (1)(a)(ii) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year";
- (c) yn is-baragraff (1)(b) yn lle "the financial year beginning on 1 April 2009 no later than 31 December 2009" rhodder "the specified year no later than 31 December in that year"; ac

- (ii) in sub-paragraph (3) for "the financial year beginning on 1 April 2009" substitute "the specified year".

Amendment of the Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989

5.—(1) The Non-Domestic Rating (Collection and Enforcement) (Central List) Regulations 1989(1) are amended as follows.

6. For regulation 7B (deferred payments: special provision in relation to Wales for the financial years beginning on 1 April 2009, 2010 and 2011) substitute—

"Deferred payments — special provision in relation to Wales

7B.—(1) This regulation makes provision for deferred payments in relation to the financial years beginning on—

- (a) 1 April 2009, and
- (b) 1 April 2012.

(2) In this regulation and for the purposes of Schedule 1B—

- (a) each of the financial years specified in paragraph (1) is called the "specified year";
- (b) in respect of the financial year beginning on 1 April 2009, the specified percentage is 3;
- (c) in respect of the financial year beginning on 1 April 2012, the specified percentage is 3.36.

(3) Schedule 1B has effect in relation to each specified year."

7.—(1) Schedule 1B is amended as follows.

(2) In the heading omit "for the financial years beginning on 1 April 2009, 2010 and 2011".

(3) In paragraph 1—

- (a) in sub-paragraph (1)(a)(i) for "the financial year beginning on 1 April 2009" substitute "the specified year";
- (b) in sub-paragraph (1)(a)(ii) for "the financial year beginning on 1 April 2009" substitute "the specified year";
- (c) in sub-paragraph (1)(b) for "the financial year beginning on 1 April 2009 no later than 31 December 2009" substitute "the specified year no later than 31 December in that year"; and

(1) O.S. 1989/2260 fel y'i diwygiwyd gan O.S. 2009/2154 (Cy.179). Mae diwygiadau eraill nad ydynt yn berthnasol i'r Rheoliadau hyn.

(1) S.I. 1989/2260 as amended by S.I. 2009/2154 (W.179). There are other amendments not relevant to these Regulations.

(ch) yn is-baragraff (4)—

- (i) mewnosoder yn y man priodol ""first deferred payment year" means the financial year immediately following the specified year;"
- (ii) mewnosoder yn y man priodol ""second deferred payment year" means the financial year immediately following the first deferred payment year; and "; a
- (iii) mewnosoder yn y man priodol ""the specified percentage" means, in respect of a specified year, the percentage specified in regulation 7B(2)".

(4) Ym mharagraff 3 yn lle "3 per cent" rhodder "the specified percentage".

(5) Ym mharagraff 5—

- (a) yn is-baragraff (1)(c) yn lle "the financial year beginning on 1 April 2010" rhodder "the first deferred payment year"; a
- (b) yn is-baragraff (1)(d) yn lle "the financial year beginning on 1 April 2011" rhodder "the second deferred payment year".

(6) Ym mharagraff 9—

- (a) yn y pennawd yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year";
- (b) yn is-baragraff (1)(b) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year";
- (c) yn is-baragraff (2)(a) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year";
- (ch) yn is-baragraff (2)(d) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year";
- (d) yn is-baragraff (2)(e)(iii) yn lle "the financial year beginning on 1 April 2010" rhodder "the first deferred payment year"; ac
- (dd) yn is-baragraff (2)(e)(iv) yn lle "the financial year beginning on 1 April 2011" rhodder "the second deferred payment year".

(7) Ym mharagraff 10—

- (a) yn is-baragraff (1) yn lle "the financial years beginning on 1 April 2010 and 1 April 2011" rhodder "the first and second deferred payment years";
- (b) yn is-baragraff (2) yn lle "the financial year beginning on 1 April 2010 or 1 April 2011" rhodder "the first or second deferred payment year";
- (c) yn is-baragraff (3) yn lle "financial year beginning on 1 April 2010 or 1 April 2011" rhodder "first or second deferred payment year";

(d) in sub-paragraph (4)—

- (i) at the appropriate place insert ""first deferred payment year" means the financial year immediately following the specified year;"
- (ii) at the appropriate place insert ""second deferred payment year" means the financial year immediately following the first deferred payment year; and "; and
- (iii) at the appropriate place insert ""the specified percentage" means, in respect of a specified year, the percentage specified in regulation 7B(2)".

(4) In paragraph 3 for "3 per cent" substitute "the specified percentage".

(5) In paragraph 5—

- (a) in sub-paragraph (1)(c) for "the financial year beginning on 1 April 2010" substitute "the first deferred payment year"; and
- (b) in sub-paragraph (1)(d) for "the financial year beginning on 1 April 2011" substitute "the second deferred payment year".

(6) In paragraph 9—

- (a) in the heading for "the financial year beginning on 1 April 2009" substitute "the specified year";
- (b) in sub-paragraph (1)(b) for "the financial year beginning on 1 April 2009" substitute "the specified year";
- (c) in sub-paragraph (2)(a) for "the financial year beginning on 1 April 2009" substitute "the specified year";
- (d) in sub-paragraph (2)(d) for "the financial year beginning on 1 April 2009" substitute "the specified year";
- (e) in sub-paragraph (2)(e)(iii) for "the financial year beginning on 1 April 2010" substitute "the first deferred payment year"; and
- (f) in sub-paragraph (2)(e)(iv) for "the financial year beginning on 1 April 2011" substitute "the second deferred payment year".

(7) In paragraph 10—

- (a) in sub-paragraph (1) for "the financial years beginning on 1 April 2010 and 1 April 2011" substitute "the first and second deferred payment years";
- (b) in sub-paragraph (2) for "the financial year beginning on 1 April 2010 or 1 April 2011" substitute "the first or second deferred payment year";
- (c) in sub-paragraph (3) for "financial year beginning on 1 April 2010 or 1 April 2011" substitute "first or second deferred payment year";

- (ch) yn is-baragraff (4)—
- (i) yn lle "2010 or 1 April 2011" rhodder "in the first or second deferred payment year";
 - (ii) ym mharagraff (c) yn lle "the financial year beginning on 1 April 2010" rhodder "the first deferred payment year"; a
 - (iii) ym mharagraff (c) yn lle "the financial year beginning on 1 April 2011" rhodder "the second deferred payment year"; a
- (d) yn is-baragraff (5)(b) yn lle "the financial year beginning on 1 April 2010 or 1 April 2011" rhodder "the first or second deferred payment year".
- (8) Ym mharagraff 11, ar y dechrau, hepgorer "(1)".
- (9) Ym mharagraff 12—
- (a) yn y pennawd yn lle "2010/11 or 2011/12" rhodder "the first or second deferred payment year";
 - (b) yn is-baragraff (1) yn lle "the financial year beginning on 1 April 2010 or 1 April 2011" rhodder "the first or second deferred payment year"; ac
 - (c) yn is-baragraff (2), yn y paragraff 6(3) a amnewidiwyd yn Atodlen 1, yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year".
- (10) Ym mharagraff 13—
- (a) yn y pennawd yn lle "2010/11 or 2011/12" rhodder "the first or second deferred payment year";
 - (b) yn is-baragraff (2)(b)(iii)—
 - (i) yn lle "the financial year beginning on 1 April 2010" rhodder "the first deferred payment year"; a
 - (ii) yn lle "the financial year beginning on 1 April 2011" rhodder "the second deferred payment year"; ac
 - (c) yn is-baragraff (3) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year".
- (11) Ym mharagraff 14—
- (a) ar y dechrau hepgorer "(1)";
 - (b) yn lle "financial years beginning on 1 April 2010 or 1 April 2011" rhodder "first or second deferred payment years"; ac
 - (c) yn Rheoliad 4 sy'n cael effaith yn rhinwedd paragraff 14—
 - (i) yn is-baragraff (3) yn lle "financial year beginning on 1 April 2010 or 1 April 2011" rhodder "first or second deferred payment year"; a
 - (ii) yn is-baragraff (3) yn lle "the financial year beginning on 1 April 2009" rhodder "the specified year".
- (d) in sub-paragraph (4)—
- (i) for "2010 or 1 April 2011" substitute "in the first or second deferred payment year";
 - (ii) in paragraph (c) for "the financial year beginning on 1 April 2010" substitute "the first deferred payment year"; and
 - (iii) in paragraph (c) for "the financial year beginning on 1 April 2011" substitute "the second deferred payment year"; and
- (e) in sub-paragraph (5)(b) for "the financial year beginning on 1 April 2010 or 1 April 2011" substitute "the first or second deferred payment year".
- (8) In paragraph 11, at the start, omit "(1)".
- (9) In paragraph 12—
- (a) in the heading for "2010/11 or 2011/12" substitute "the first or second deferred payment year";
 - (b) in sub-paragraph (1) for "the financial year beginning on 1 April 2010 or 1 April 2011" substitute "the first or second deferred payment year"; and
 - (c) in sub-paragraph (2), in the substituted paragraph 6(3) of Schedule 1, for "the financial year beginning on 1 April 2009" substitute "the specified year".
- (10) In paragraph 13—
- (a) in the heading for "2010/11 or 2011/12" substitute "the first or second deferred payment year";
 - (b) in sub-paragraph (2)(b)(iii)—
 - (i) for "the financial year beginning on 1 April 2010" substitute "the first deferred payment year"; and
 - (ii) for "the financial year beginning on 1 April 2011" substitute "the second deferred payment year"; and
 - (c) in sub-paragraph (3) for "the financial year beginning on 1 April 2009" substitute "the specified year".
- (11) In paragraph 14—
- (a) at the start omit "(1)";
 - (b) for "financial years beginning on 1 April 2010 or 1 April 2011" substitute "first or second deferred payment years"; and
 - (c) in Regulation 4 as having effect by virtue of paragraph 14—
 - (i) in sub-paragraph (3) for "financial year beginning on 1 April 2010 or 1 April 2011" substitute "first or second deferred payment year"; and
 - (ii) in sub-paragraph (3) for "the financial year beginning on 1 April 2009" substitute "the specified year".

Addasu Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992

8. O ran blwyddyn sydd yn flwyddyn benodedig at ddibenion Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989 neu Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Canolog) 1989, mae rheoliad 6 (ail-gyfrifo symiau dros dro) o Reoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992(1) yn cael effaith fel petai paragraffau (2)(b) a (4) wedi eu hepgor.

Addasu Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993

9. O ran y blynyddoedd hynny sydd yn flynyddoedd cyntaf ac yn ail flynyddoedd taliadau gohiriedig at ddibenion Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989, mae Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993(2) yn gymwys fel petai'r canlynol wedi ei roi yn lle'r diffiniad o "the relevant year" yn rheoliad 2 (dehongli)—

"the relevant year", in relation to a demand notice, means the financial year to which the demand for payment made by the notice relates; but where, pursuant to regulation 4 (the requirement for demand notices) of the Collection Regulations (as modified by the Non-Domestic Rating (Deferred Payments) (Wales) Regulations 2012), the notice relates to more than one chargeable financial year "the relevant year" means the first or second deferred payment year (as the case may be)".

Dirymu

10. Mae rheoliadau 4 (addasu Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993) a 5 (addasu Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992) o Reoliadau Ardrethu Annomestig (Taliadau Gohiriedig) (Cymru) 2009(3) wedi eu dirymu.

Modification of the Non-Domestic Rating Contributions (Wales) Regulations 1992

8. In relation to a year which is a specified year for the purposes of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 or the Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989, regulation 6 (recalculation of provisional amounts) of the Non-Domestic Rating Contributions (Wales) Regulations 1992 (1) has effect as if paragraphs (2)(b) and (4) were omitted.

Modification of the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993

9. In relation to the years which are first and second deferred payment years for the purposes of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989, the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993(2) apply as if for the definition of "the relevant year" in regulation 2 (interpretation) there were substituted—

"the relevant year", in relation to a demand notice, means the financial year to which the demand for payment made by the notice relates; but where, pursuant to regulation 4 (the requirement for demand notices) of the Collection Regulations (as modified by the Non-Domestic Rating (Deferred Payments) (Wales) Regulations 2012), the notice relates to more than one chargeable financial year "the relevant year" means the first or second deferred payment year (as the case may be)".

Revocation

10. Regulations 4 (modification of the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993) and 5 (modification of the Non-Domestic Rating Contributions (Wales) Regulations 1992) of the Non-Domestic Rating (Deferred Payments) (Wales) Regulations 2009(3) are revoked.

(1) O.S. 1992/3238 fel y'i diwygiwyd gan O.S. 1994/1742 a 3125. Mae diwygiadau eraill nad ydynt yn berthnasol i'r Rheoliadau hyn.

(2) O.S. 1993/252, y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.

(3) O.S. 2009/2154 (Cy.179).

(1) S.I. 1992/3238 as amended by S.I. 1994/1742 and 3125. Other amendments are not relevant to these Regulations.

(2) S.I. 1993/252, to which there are amendments not relevant to these Regulations.

(3) S.I. 2009/2154 (W.179).

Carl Sargeant

Y Gweinidog Llywodraeth Leol a Chymunedau, un o
Weinidogion Cymru

Minister for Local Government and Communities, one
of the Welsh Ministers

20 Chwefror 2012

20 February 2012

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**ARDRETHU A PHRSIO,
CYMRU**

Rheoliadau Ardrethu Annomestig
(Taliadau Gohiriedig) (Cymru)
2012

WELSH STATUTORY
INSTRUMENTS

2012 No. 466 (W.77)

**RATING AND VALUATION,
WALES**

The Non-Domestic Rating
(Deferred Payments) (Wales)
Regulations 2012