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OFFERYNNAU STATUDOL  
CYMRU

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**2009 Rhif 255 (Cy.27)**

**ARDRETHU A PHRISIO,  
CYMRU**

Rheoliadau Ardrethu Annomestig  
(Eiddo Heb ei Feddiannu) (Cymru)  
(Diwygio) 2009

**NODYN ESBONIADOL**

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

O dan adran 45 o Ddeddf Cyllid Llywodraeth Leol 1988 ('Deddf 1988') mae ardrethi annomestig yn daladwy ar hereditament heb ei feddiannu os yw'r hereditament yn bodloni'r amodau a geir yn adran 45(1). Mae'r amodau hynny'n cynnwys amod bod yr hereditament yn dod o fewn dosbarth rhagnodedig.

Mae Rheoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) 2008 ('Rheoliadau 2008') yn rhagnodi dosbarth o hereditamentau heb eu meddiannu y mae ardrethi yn daladwy arnynt. Cynnwys y dosbarth yw'r holl hereditamentau heb eu meddiannu nad oes yr un o'r amodau yn rheoliad 4 yn gymwys iddynt.

Mae rheoliad 4 yn eithrio'r holl hereditamentau a geir mewn rhestr ardrethu annomestig ac y mae eu gwerth ardrethol yn llai na swm penodedig, sef £2,200 ar hyn o bryd, o rwymedigaeth i dalu arnynt ardrethi annomestig o dan adran 45 o Ddeddf 1988. Mae'r Rheoliadau hyn yn cynyddu'r ffigur hwnnw i £15,000 at ddibenion hereditament a welir ar y rhestr ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2009 yn unig.

Mae asesiad effaith rheoleiddiol wedi ei baratoi mewn cysylltiad â'r Rheoliadau hyn. Gellir cael copi yn <http://www.cynulliad.cymru.org/bus-home/buslegislation/bus-legislation-sub>.

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WELSH STATUTORY  
INSTRUMENTS

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**2009 No. 255 (W.27)**

**RATING AND VALUATION,  
WALES**

The Non-Domestic Rating  
(Unoccupied Property) (Wales)  
(Amendment) Regulations 2009

**EXPLANATORY NOTE**

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

Under section 45 of the Local Government Finance Act 1988 ('the 1988 Act') non-domestic rates are payable on an unoccupied hereditament if it fulfils the conditions set out in section 45(1). Those conditions include a condition that the hereditament falls within a prescribed class.

The Non-Domestic Rating (Unoccupied Property) Regulations 2008 ('the 2008 Regulations') prescribe a class of unoccupied hereditaments on which rates are payable. The class consists of all unoccupied hereditaments to which none of the conditions in regulation 4 applies.

Regulation 4 excludes from liability for non-domestic rates under section 45 of the 1988 Act all hereditaments shown in a non-domestic rating list with a rateable value less than a specified amount, currently £2,200. These Regulations increase that figure to £15,000 for the purpose of a hereditament shown in the list for the financial year beginning on 1 April 2009 only.

A regulatory impact assessment has been prepared in connection with these Regulations. A copy can be obtained at <http://www.assemblywales.org/bus-home/buslegislation/bus-legislation-sub>.

2009 Rhif 255 (Cy.27)

ARDRETHU A PHRISIO,  
CYMRU

Rheoliadau Ardrethu Annomestig  
(Eiddo Heb ei Feddiannu) (Cymru)  
(Diwygio) 2009

Gwnaed 9 Chwefror 2009

Gosodwyd gerbron Cynulliad  
Cenedlaethol Cymru 11 Chwefror 2009

Yn dod i rym 7 Mawrth 2009

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 45(1)(d), (9) a 146(6) o Ddeddf Cyllid Llywodraeth Leol 1988(1) ac a freiniwyd bellach ynddynt(2), yn gwneud y Rheoliadau canlynol:

**Enwi, cychwyn, a chymhwysyo**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) (Cymru) (Diwygio) 2009 a deuant i rym ar 7 Mawrth 2009.

(2) Mae'r Rheoliadau hyn yn gymwys o ran y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2009.

**Eiddo y mae rhwymedigaeth i dalu arno ardrethi  
eiddo heb ei feddiannu**

2. Yn rheoliad 4(e) o Reoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) (Cymru) 2008(3) yn lle "£2,200" rhodder "£15,000".

(1) 1988 p.41.

(2) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol a geir yn Nedd Cyllid Llywodraeth Leol 1988 mewn perthynas â Chymru i Gynulliad Cenedlaethol Cymru yn rhinwedd Gorchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (S.I. 1999/672, erthygl 2, Atodlen 1). Mae swyddogaethau Cynulliad Cenedlaethol Cymru wedi'u breinio yng Ngweinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p.32) a pharagraff 30 o Atodlen 11 iddi.

(3) O.S. 2008/2499 (Cy.217).

2009 No. 255 (W.27)

RATING AND VALUATION,  
WALES

The Non-Domestic Rating  
(Unoccupied Property) (Wales)  
(Amendment) Regulations 2009

Made 9 February 2009

Laid before the National  
Assembly for Wales 11 February 2009

Coming into force 7 March 2009

The Welsh Ministers, in exercise of the powers conferred on the Secretary of State by sections 45(1)(d), (9) and 146(6) of the Local Government Finance Act 1988(1) and now vested in them(2), make the following Regulations:

**Title, commencement, and application**

1.—(1) The title of these Regulations is the Non-Domestic Rating (Unoccupied Property) (Wales) (Amendment) Regulations 2009 and they come into force on 7 March 2009.

(2) These Regulations apply in relation to the financial year beginning with 1 April 2009.

**Property liable for unoccupied property rates**

2. In regulation 4(g) of the Non-Domestic Rating (Unoccupied Property) (Wales) Regulations 2008(3) for "£2,200" substitute "£15,000".

(1) 1988 c.41.

(2) The functions of the Secretary of State contained in the Local Government Finance Act 1988 in relation to Wales were transferred to the National Assembly for Wales by virtue of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672, article 2, Schedule 1). The functions of the National Assembly for Wales 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).

(3) S.I. 2008/2499 (W.217).

*Brian Gibbons*

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

9 Chwefror 2009

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

9 February 2009

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