



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2010 Rhif 273 (Cy.36)

2010 No. 273 (W.36)

**ARDRETHU A PHRISIO,
CYMRU**

**RATING AND VALUATION,
WALES**

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

The Non-Domestic Rating (Small
Business Relief) (Wales)
(Amendment) 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 Ebrill 2010 ac mae'n gymwys o ran Cymru.

This Order comes into force on 1 April 2010 and it applies in Wales.

Mae'r Gorchymyn hwn yn diwygio Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2008 ("Gorchymyn 2008") drwy ddiwygio'r rhyddhad ardrethi 25% a 50% cyffredinol a'r rhyddhad ardrethi manwerthu 25%, fel na fydd y trothwy ar gyfer rhyddhad yn gostwng yn dilyn ailbriso ardrethi annomestig yn 2009. Mae'r diwygiadau yn sicrhau bod y busnesau hynny y cynyddwyd eu prisiau yn unol â'r cyfartaledd cenedlaethol, ac sydd ar hyn o bryd o fewn y trothwyon rhyddhad, yn parhau o fewn y trothwyon rhyddhad.

This Order amends The Non-Domestic Rating (Small Business Relief) (Wales) Order 2008 ("the 2008 Order"), by amending the general 25% and 50% rate relief and the retail 25% rate relief so that the threshold for relief is not reduced following the non-domestic rating revaluation in 2009. The amendments ensure that businesses whose valuations have increased in line with the national average and are currently within the relief thresholds remain within the relief thresholds.

Mae erthyglau 5 ac 11 o Orchymyn 2008 yn cael yr effaith o ganiatáu, yn ddarostyngedig i'r hyn a bennir yn yr erthyglau hynny, (a) rhyddhad ardrethi o 50% i hereditamentau sydd â gwerth ardrethol o £2,000 neu lai; a (b) rhyddhad ardrethi o 25% i hereditamentau sydd â'u gwerth ardrethol yn fwy na £2,000 ond nid yn fwy na £6,500 (ond bydd y ffigur olaf yn £5,000 o 1 Ebrill 2012 ymlaen). Mae'r Gorchymyn hwn yn cynyddu'r ffigur o £2,000 i £2,400 ar gyfer y rhyddhad ardrethi o 25%. Mae'r Gorchymyn hwn hefyd yn cynyddu'r ffigur o £6,500 i £7,800 ar gyfer y rhyddhad ardrethi o 25%, o 1 Ebrill 2010 ymlaen. Mae'r Gorchymyn hwn hefyd yn diddymu'r ddarpariaeth gyfredol y byddai'r trothwy ar gyfer rhyddhad ardrethi o 25% yn £5,000 o 1 Ebrill 2012 ymlaen.

Articles 5 and 11 of the 2008 Order have the effect of granting, subject as indicated in those articles, (a) 50% rate relief to hereditaments which have a rateable value of £2,000 or less; and (b) 25% rate relief to hereditaments which have a rateable value of more than £2,000 but not more than £6,500 (but the latter figure will be £5,000 as from 1 April 2012). This Order increases the figure of £2,000 to £2,400 for the 25% rate relief. This Order also increases the figure of £6,500 to £7,800 from 1 April 2010 for the 25% rate relief. This Order removes the current provision that the threshold for 25% rate relief would be £5,000 as from 1 April 2012.

Mae erthyglau 7 ac 11 o Orchymyn 2008 yn cael yr effaith o ganiatáu, yn ddarostyngedig i'r hyn a bennir

Articles 7 and 11 of the 2008 Order have the effect of granting, subject to as indicated in those articles,

yn yr erthyglau hynny, rhyddhad ardrethi o 25% i fangreoddd manwerthu sydd â'u gwerth ardrethol yn fwy na £6,500 ond nid yn fwy na £9,000. Daw'r rhyddhad hwn i ben ar 31 Mawrth 2012. Mae'r Gorchymyn hwn yn cynyddu'r ffigur o £6,500 i £7,800 a'r ffigur o £9,000 i £11,000, am y cyfnod 1 Ebrill 2010 tan 31 Mawrth 2012.

Mae erthygl 11 o Orchymyn 2008 yn rhagnodi'r swm o E at ddibenion y fformiwla a gynhwysir yn adran 43(4A)(b) o Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988"). Y fformiwla honno sy'n darparu'r mecanwaith ar gyfer cyfrifo swm yr ardrethi sy'n daladwy mewn perthynas â hereditamentau penodol. Mae'r Gorchymyn hwn yn cynyddu'r ffigur o £2,000 a ragnodir yn erthygl 11(a) a (b) i £2,400.

25% rate relief to retail premises which have a rateable value of more than £6,500 but not more than £9,000. This relief will cease on 31 March 2012. This Order increases the figure of £6,500 to £7,800 and the figure of £9,000 to £11,000 for the period 1 April 2010 to 31 March 2012.

Article 11 of the 2008 Order prescribes the amount of E for the purposes of the formula contained in section 43(4A)(b) of the Local Government Finance Act 1988 ("the 1988 Act"). That formula provides the mechanism for calculating the amount of rates payable in respect of particular hereditaments. This Order increases the figure of £2,000 prescribed at article 11(a) and (b) to £2,400.

2010 Rhif 273 (Cy.36)

**ARDRETHU A PHRISIO,
CYMRU**

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

Gwnaed 6 Chwefror 2010

*Gosodwyd gerbron Cynulliad
Cenedlaethol Cymru* 9 Chwefror 2010

Yn dod i rym 1 Ebrill 2010

Mae Gweinidogion Cymru yn gwneud y Gorchymyn canlynol 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 chymhwyso

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

(2) Daw'r Gorchymyn hwn i rym ar 1 Ebrill 2010.

(3) Mae'r Gorchymyn hwn yn gymwys o ran Cymru.

**Diwygio Gorchymyn Ardrethu Annomestig
(Rhyddhad Ardrethi i Fusnesau Bach) (Cymru)
2008**

2.–(1) Diwygir Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2008(3) yn unol â pharagraffau (2) i (5).

(2) Yn erthygl 5(a) yn lle "hyd a chan gynnwys 31 Mawrth 2012, mai £6,500 neu lai yw gwerth ardrethol yr hereditament, a £5,000 neu lai ar ôl y dyddiad hwnnw" rhodder "o 1 Ebrill 2010 ymlaen, mai £7,800 neu lai yw gwerth ardrethol yr hereditament".

(1) 1988 p.41.

(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 i'r Ddeddf honno.

(3) O.S. 2008/2770 (Cy.240).

2010 No. 273 (W.36)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating (Small
Business Relief) (Wales)
(Amendment) Order 2010**

Made 6 February 2010

*Laid before the National
Assembly for Wales* 9 February 2010

Coming into force 1 April 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) Order 2010.

(2) This Order comes into force on 1 April 2010.

(3) This Order applies in relation to Wales.

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

2.–(1) The Non-Domestic (Small Business Relief) (Wales) Order 2008(3) is amended in accordance with paragraphs (2) to (5).

(2) In article 5(a) for "until and including 31 March 2012 the rateable value of the hereditament is £6,500 or less, and after that date £5,000 or less" substitute "from 1 April 2010 the rateable value of the hereditament is £7,800 or less".

(1) 1988 c.41.

(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).

(3) S.I. 2008/2770 (W.240).

(3) Yn erthygl 7(ch) yn lle "£6,500" rhodder "£7,800" ac yn lle "£9,000" rhodder "£11,000 am y cyfnod o 1 Ebrill 2010 hyd 31 Mawrth 2012".

(4) Yn erthygl 11(a) yn lle "£2,000" rhodder "£2,400".

(5) Yn erthygl 11(b) yn lle "£2,000" rhodder "£2,400".

(3) In article 7(d) for "£6,500" substitute "£7,800" and for "£9,000" substitute "£11,000 for the period 1 April 2010 to 31 March 2012".

(4) In article 11(a) for "£2,000" substitute "£2,400".

(5) In article 11(b) for "£2,000" substitute "£2,400".

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

6 Chwefror 2010

6 February 2010

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