



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2014 Rhif 372 (Cy. 40)

2014 No. 372 (W. 40)

**ARDRETHU A PHRISIO,
CYMRU**

**RATING AND VALUATION,
WALES**

Gorchymyn Ardrethu Annomestig
(Rhyddhad Ardrethi i Fusnesau
Bach) (Cymru) (Diwygio) 2014

The Non-Domestic Rating (Small
Business Relief) (Wales)
(Amendment) Order 2014

NODYN ESBONIADOL

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

EXPLANATORY NOTE

(This note is not part of the Order)

Mae'r Gorchymyn hwn yn diwygio Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2008 ("Gorchymyn 2008") drwy estyn y ddarpariaeth ar gyfer cynnydd yn lefel y rhyddhad ardrethi i fusnesau bach hyd 31 Mawrth 2015. Dim ond i gategorïau penodol o drethdalwr, y mae Gorchymyn 2008 yn eu cwmpasu, y mae'r estyniad o'r rhyddhad yn gymwys.

This Order amends the Non-Domestic Rating (Small Business Relief) (Wales) Order 2008 ("the 2008 Order") by extending the provision for an increase in the level of small business rate relief to 31 March 2015. The extension of relief only applies to certain categories of ratepayer covered by the 2008 Order.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Gorchymyn hwn. O ganlyniad, paratowyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Gorchymyn hwn. Gellir cael copi oddi wrth: Yr Isadran Cyllid Llywodraeth Leol a Pherfformiad Gwasanaethau Cyhoeddus, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Order. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of this Order. A copy can be obtained from the Local Government Finance and Public Services Performance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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**Gorchymyn Ardrethu Annomestig
(Rhyddhad Ardrethi i Fusnesau
Bach) (Cymru) (Diwygio) 2014**

Gwnaed 19 Chwefror 2014

*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 21 Chwefror 2014

Yn dod i rym 14 Mawrth 2014

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 a chychwyn

1.—(1) Enw'r Gorchymyn hwn yw Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2014.

(2) Daw'r Gorchymyn hwn i rym ar 14 Mawrth 2014.

2014 No. 372 (W. 40)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating (Small
Business Relief) (Wales)
(Amendment) Order 2014**

Made 19 February 2014

Laid before the National Assembly for Wales
21 February 2014

Coming into force 14 March 2014

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 and commencement

1.—(1) The title of this Order is the Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2014.

(2) This Order comes into force on 14 March 2014.

(1) 1988 p. 41. Diwygiwyd adran 43 gan Atodlen 13 i Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14); Atodlen 1 i Ddeddf Llywodraeth Leol ac Ardrethu 1997 (p. 29); Atodlen 8 i Ddeddf Gwasanaethau'r Post 2000 (p. 26); adrannau 1 a 3 o Ddeddf Ardrethu (Cyn Safleoedd Amaethyddiaeth a Siopau Gwledig) 2001 (p. 14); adrannau 61, 63 a 64 o Ddeddf Llywodraeth Leol 2003 (p. 26); ac Atodlen 1 i Ddeddf y Dreth Gorfforaethau 2010 (p. 4). Mewnosodwyd adran 43(4B) gan adran 61 o Ddeddf Llywodraeth Leol 2003. Diwygiwyd adran 44 gan Atodlenni 5 a 12 i Ddeddf Llywodraeth Leol a Thai 1989 (p. 42); Atodlen 13 i Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14); ac adran 61 o Ddeddf Llywodraeth Leol 2003 (p. 26).

(2) Breiniwyd swyddogaethau Cynulliad Cenedlaethol Cymru yng Ngweinidogion Cymru yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32).

(1) 1988 c. 41. Section 43 was amended by Schedule 13 to the Local Government Finance Act 1992 (c. 14); Schedule 1 to the Local Government and Rating Act 1997 (c. 29); 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 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 was amended by Schedules 5 and 12 to the Local Government and Housing Act 1989 (c. 42); 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 paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

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

2.—(1) Mae Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2008 (1) wedi ei ddiwygio fel a ganlyn.

(2) Yn erthygl 7(ch) yn lle “31 Mawrth 2014” rhodder “31 Mawrth 2015”.

(3) Yn erthygl 11(d) yn lle “31 Mawrth 2014” rhodder “31 Mawrth 2015”.

(4) Yn erthygl 11(dd) yn lle “31 Mawrth 2014” rhodder “31 Mawrth 2015”.

(5) Ym mhennawd erthygl 11A (y swm o E rhwng 1 Hydref 2010 a 31 Mawrth 2014) yn lle “31 Mawrth 2014” rhodder “31 Mawrth 2015”.

(6) Yn erthygl 11A(2) yn lle “31 Mawrth 2014” rhodder “31 Mawrth 2015”.

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 7(d) for “31 March 2014” substitute “31 March 2015”.

(3) In article 11(e) for “31 March 2014” substitute “31 March 2015”.

(4) In article 11(f) for “31 March 2014” substitute “31 March 2015”.

(5) In the heading of article 11A (amount of E between 1 October 2010 and 31 March 2014) for “31 March 2014” substitute “31 March 2015”.

(6) In article 11A(2) for “31 March 2014” substitute “31 March 2015”.

Edwina Hart

Gweinidog yr Economi, Gwyddoniaeth a Thrafnidiaeth, un o Weinidogion Cymru

19 Chwefror 2014

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Minister for Economy, Science and Transport, one of the Welsh Ministers

19 February 2014

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(1) O.S. 2008/2770 (Cy.246) fel y'i diwygiwyd gan O.S. 2010/273 (Cy.36), O.S. 2010/2223 (Cy.195), O.S. 2010/2582 (Cy.216), O.S. 2011/995 (Cy.148), O.S. 2011/2085, O.S. 2012/465 (Cy.76) ac O.S. 2013/371 (Cy. 44).

(1) S.I. 2008/2770 (W.246) as amended by S.I. 2010/273 (W.36), S.I. 2010/2223 (W.195), S.I. 2010/2582 (W.216), S.I. 2011/995 (W.148), S.I. 2011/2085, S.I. 2012/465 (W.76) and S.I. 2013/371 (W. 44).

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