



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2015 Rhif 1759 (Cy. 243)

2015 No. 1759 (W. 243)

**ARDRETHU A PHRISIO,
CYMRU**

**RATING AND VALUATION,
WALES**

**Rheoliadau Ardrethu Annomestig
(Darpariaethau Amrywiol)
(Diwygio) (Cymru) 2015**

**The Non-Domestic Rating
(Miscellaneous Provisions)
(Amendment) (Wales) Regulations
2015**

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Mae paragraff 2(1) o Atodlen 6 i Ddeddf Cyllid Llywodraeth Leol 1988 (“Deddf 1988”) yn darparu bod gwerth ardrethol hereditament annomestig yn cael ei ystyried yn swm sy’n hafal i’r rhent yr amcangyfrifir y gellid disgwyl yn rhesymol gosod yr hereditament amdano o flwyddyn i flwyddyn (yn ddarostyngedig i ragdybiaethau penodedig). Yn yr achosion hynny pan nad oes gwybodaeth ar gael am y farchnad rentu gyffredinol ac na ellir defnyddio elw a cholled i roi awgrym o werth rhent, penderfynir, yn lle hynny, ar werth ardrethol hereditament annomestig drwy ddatgyfalafu cyfanswm gwerth cyfalaf amcangyfrifedig yr hereditament (yr enw ar hyn yw “the contractor’s basis of valuation”). Rhagnodir y cyfraddau datgyfalafu drwy reoliadau a wneir gan Weinidogion Cymru o dan baragraff 2(8) o Atodlen 6 i Ddeddf 1988. Rhagnodir y cyfraddau hyn yn rheoliad 2 o Reoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) (Rhif 2) 1989 (fel y’u diwygiwyd) (“Rheoliadau 1989”).

Paragraph 2(1) of Schedule 6 to the Local Government Finance Act 1988 (“the 1988 Act”) provides that the rateable value of a non-domestic hereditament is taken to be an amount equal to the rent at which it is estimated the hereditament might reasonably be expected to be let from year to year (subject to specified assumptions). In those cases where there is no available information on the general rental market and profit and loss cannot be used as an indication of rental value, the rateable value of a non-domestic hereditament is instead ascertained by decapitalising the estimated total capital value of the hereditament (this is known as “the contractor’s basis of valuation”). The decapitalisation rates are prescribed by regulations made by the Welsh Ministers under paragraph 2(8) of Schedule 6 to the 1988 Act. These rates are prescribed in regulation 2 of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989 (as amended) (“the 1989 Regulations”).

Drwy wneud y Rheoliadau hyn a fydd yn cael effaith o 31 Hydref 2015, mae Gweinidogion Cymru yn diwygio’r cyfraddau datgyfalafu a ragnodir gan reoliad 2 o Reoliadau 1989 ar gyfer rhestri ardrethu annomestig a lunnir ar neu ar ôl 1 Ebrill 2017.

The Welsh Ministers in making these Regulations amend, with effect from 31 October 2015, the decapitalisation rates prescribed by regulation 2 of the 1989 Regulations for non-domestic rating lists compiled on or after 1 April 2017.

Mae Asesiad Effaith Rheoleiddiol wedi ei baratoi mewn cysylltiad â’r Rheoliadau hyn. Gellir cael copi yn <http://www.assembly.wales/en/bus-home/Pages/Plenary.aspx?category=Laid%20Document>.

A Regulatory Impact Assessment has been prepared in connection with these Regulations. A copy can be obtained at <http://www.assembly.wales/en/bus-home/Pages/Plenary.aspx?category=Laid%20Document>.

2015 Rhif 1759 (Cy. 243)

**ARDRETHU A PHRISIO,
CYMRU**

**Rheoliadau Ardrethu Annomestig
(Darpariaethau Amrywiol)
(Diwygio) (Cymru) 2015**

Gwnaed 8 Hydref 2015
*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 9 Hydref 2015
Yn dod i rym 31 Hydref 2015

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adran 143(1) o Ddeddf Cyllid Llywodraeth Leol 1988(1), a pharagraff 2(8) o Atodlen 6 iddi, ac a freiniwyd bellach yng Ngweinidogion Cymru(2).

Enwi, cychwyn a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) (Diwygio) (Cymru) 2015 a deuant i rym ar 31 Hydref 2015.

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

**Diwygio Rheoliadau Ardrethu Annomestig
(Darpariaethau Amrywiol) (Rhif 2) 1989**

2.—(1) Mae rheoliad 2 o Reoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) (Rhif 2)

2015 No. 1759 (W. 243)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating
(Miscellaneous Provisions)
(Amendment) (Wales) Regulations
2015**

Made 8 October 2015
Laid before the National Assembly for Wales
9 October 2015
Coming into force 31 October 2015

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by section 143(1) of, and paragraph 2(8) of Schedule 6 to, the Local Government Finance Act 1988(1) and now vested in the Welsh Ministers(2).

Title, commencement and application

1.—(1) The title of these Regulations is the Non-Domestic Rating (Miscellaneous Provisions) (Amendment) (Wales) Regulations 2015 and they come into force on 31 October 2015.

(2) These Regulations apply in relation to Wales.

**Amendments to the Non-Domestic Rating
(Miscellaneous provisions) (No. 2) Regulations 1989**

2.—(1) Regulation 2 of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations

(1) 1988 p. 41.

(2) Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol, o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672), gweler y cyfeiriad at Ddeddf Cyllid Llywodraeth Leol 1988 yn Atodlen 1. Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru o dan adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

(1) 1988 c.41.

(2) The powers of the Secretary of State were transferred, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), see the reference to the Local Government Finance Act 1988 in Schedule 1. The functions of the National Assembly for Wales were transferred to the Welsh Ministers under section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

1989(1) (priso ar sail y contractwr) wedi ei ddiwygio fel a ganlyn.

(2) Ym mharagraff (1D) hepgorer y geiriau “or after”.

(3) Ar ôl paragraff (1D) mewnosoder—

“(1E) Paragraph (2E) of this regulation applies in relation to a hereditament, shown in a non-domestic rating list in Wales compiled on or after 1 April 2017, the rateable value of which is being ascertained using the contractor’s basis of valuation.”

(4) Ar ôl paragraff (2D) mewnosoder—

“(2E) In applying the provisions of the Act referred to in paragraph (2) of this regulation in circumstances where paragraph (1E) of this regulation applies, the appropriate rate is to be assumed to be—

- (a) in the case of a defence hereditament, an educational hereditament, a health care hereditament or a hereditament which is wholly a public convenience 2.1 per cent;
- (b) in any other case 3.8 per cent.”

1989(1) (valuation on the contractor’s basis) is amended as follows.

(2) In paragraph (1D) omit the words “or after”.

(3) After paragraph (1D) insert—

“(1E) Paragraph (2E) of this regulation applies in relation to a hereditament, shown in a non-domestic rating list in Wales compiled on or after 1 April 2017, the rateable value of which is being ascertained using the contractor’s basis of valuation.”

(4) After paragraph (2D) insert—

“(2E) In applying the provisions of the Act referred to in paragraph (2) of this regulation in circumstances where paragraph (1E) of this regulation applies, the appropriate rate is to be assumed to be—

- (a) in the case of a defence hereditament, an educational hereditament, a health care hereditament or a hereditament which is wholly a public convenience 2.1 per cent;
- (b) in any other case 3.8 per cent.”

Leighton Andrews

Y Gweinidog Gwasanaethau Cyhoeddus, un o
Weinidogion Cymru
8 Hydref 2015

Minister for Public Services, one of the Welsh
Ministers
8 October 2015

©[©]Hawlfraint y Goron 2015

Argraffwyd a chyhoeddwyd yn y Deyrnas Unedig gan The Stationery Office Limited o dan awdurdod ac arolygiaeth Carol Tullo, Rheolwr Gwasg Ei Mawrhydi ac Argraffydd Deddfau Seneddol y Frenhines.

© Crown copyright 2015

Printed and Published in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty’s Stationery Office and Queen’s Printer of Acts of Parliament.

OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2015 Rhif 1759 (Cy. 243)

2015 No. 1759 (W. 243)

**ARDRETHU A PHRSIO,
CYMRU**

**RATING AND VALUATION,
WALES**

Rheoliadau Ardrethu Annomestig
(Darpariaethau Amrywiol)
(Diwygio) (Cymru) 2015

The Non-Domestic Rating
(Miscellaneous Provisions)
(Amendment) (Wales) Regulations
2015

£4.25

W2445/10/15

ON

ISBN 978-0-348-11165-1



9 780348 111651