OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2018 Rhif 1192 (Cy. 243)

2018 No. 1192 (W. 243)

ARDRETHU A PHRISIO, CYMRU

RATING AND VALUATION, WALES

Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2018

The Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2018

NODYN ESBONIADOL

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

Mae'r Gorchymyn hwn, sy'n cael ei wneud o dan adrannau 43(4B)(b) a 44(9)(b) o Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988"), yn diwygio Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2017 (O.S. 2017/1229 (Cy. 293)) ("Gorchymyn 2017"). Mae Gorchymyn 2017 yn darparu ar gyfer cynllun rhyddhad ardrethi annomestig ("y cynllun") sy'n gymwys i gategorïau penodol o hereditamentau.

Effaith y diwygiadau a wneir gan y Gorchymyn hwn yw eithrio pob hereditament sy'n bodloni'r amodau ("yr amodau gofal plant") a nodir yn erthygl 8 o Orchymyn 2017 rhag talu ardrethi annomestig.

Caiff erthygl 5 o Orchymyn 2017 ei diwygio er mwyn cynyddu uchafswm y gwerth ardrethol ar gyfer hereditamentau sy'n bodloni'r amodau gofal plant i £100,000. Golyga hyn bod pob hereditament sydd â gwerth ardrethol o £100,000 neu lai, sy'n bodloni'r amodau gofal plant, yn gymwys ar gyfer rhyddhad o dan y cynllun. Mae'r Gorchymyn hwn hefyd yn cadw uchafswm presennol y gwerth ardrethol (o £12,000) mewn perthynas â hereditamentau sy'n bodloni'r amodau gwerth ardrethol yn erthygl 7 a'r amodau swyddfa bost yn erthygl 9.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, made under sections 43(4B)(b) and 44(9)(b) of the Local Government Finance Act 1988 ("the 1988 Act"), amends the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017 (S.I. 2017/1229 (W. 293)) ("the 2017 Order"). The 2017 Order provides for a non-domestic rate relief scheme ("the scheme") which applies to certain categories of hereditament.

The effect of the amendments made by this Order is to exempt all hereditaments meeting the conditions ("the child care conditions") set out in article 8 of the 2017 Order from the payment of non-domestic rates.

Article 5 of the 2017 Order is amended to increase to £100,000 the maximum rateable value of hereditaments meeting the child care conditions. This means that all hereditaments with a rateable value of £100,000 or less, which meet the childcare conditions, are eligible for relief under the scheme. This Order also preserves the existing maximum rateable value (of £12,000) in relation to hereditaments meeting the rateable value conditions in article 7 and the post office conditions in article 9.

Caiff Gweinidogion Cymru ragnodi E at ddibenion Deddf 1988. Mae'r Gorchymyn hwn yn diwygio E i 5,000,000 ar gyfer pob hereditament sy'n bodloni'r amodau gofal plant. Effaith hyn, pan gaiff ei fewnosod yn y fformiwla o fewn adran 43(4A)(b) o Ddeddf 1988, yw eithrio pob hereditament sy'n bodloni'r amodau gofal plant rhag talu ardrethi annomestig. Mae erthygl 11(4) o Orchymyn 2017 wedi ei hepgor, sy'n cael yr effaith o ddileu'r cynllun rhyddhad wedi ei dapro blaenorol ar gyfer hereditamentau sy'n bodloni'r amodau gofal plant.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Gorchymyn hwn. O ganlyniad, lluniwyd 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 Is-adran Cyllid Strategol Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

The Welsh Ministers may prescribe E for the purposes of the 1988 Act. This Order amends E to 5,000,000 for all hereditaments which meet the child care conditions. This, when inserted to the formula within section 43(4A)(b) of the 1988 Act, has the effect of exempting all hereditaments meeting the child care conditions from the payment of non-domestic rates. Article 11(4) of the 2017 Order is omitted, which has the effect of removing the previous tapered relief scheme for hereditaments meeting the child care conditions.

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 complying with this Order. A copy can be obtained from the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

OFFERYNNAU STATUDOL CYMRU

2018 Rhif 1192 (Cy. 243)

ARDRETHU A PHRISIO, CYMRU

Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2018

Gwnaed	*15 Tachwedd 2018*
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru	*20 Tachwedd 2018*
Yn dod i rym	*19 Rhagfyr 2018*

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pwerau a roddir i Gynulliad Cenedlaethol Cymru gan adrannau 43(4B)(b) a 44(9)(b) o Ddeddf Cyllid Llywodraeth Leol 1988(**1**), ac a roddir i'r Ysgrifennydd Gwladol gan adrannau 143(1) a 146(6) o'r Ddeddf honno, 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) 2018.

(2) Daw'r Gorchymyn hwn i rym ar 19 Rhagfyr 2018 ond mae'n cael effaith o 1 Ebrill 2019.

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

(**1**) 1988 p. 41. Mewnosodwyd is-adran (4B) o adran 43 o Ddeddf Cyllid Llywodraeth Leol 1988 gan adran 61(1) a (3) o Ddeddf Llywodraeth Leol 2003 (p. 26). Mewnosodwyd is-adran (9)(b) o adran 44 o Ddeddf Cyllid Llywodraeth Leol 1988 gan adran 61(5) o Ddeddf Llywodraeth Leol 2003.

(**2**) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, i'r graddau yr oeddent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru yn rhinwedd Gorchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672, erthygl 2, Atodlen 1). Breiniwyd swyddogaethau Cynulliad Cenedlaethol Cymru yng Ngweinidogion Cymru wedi hynny yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32).

WELSH STATUTORY INSTRUMENTS

2018 No. 1192 (W. 243)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2018

Made	*15 November 2018*
Laid before the National Assembly for Wales	*20 November 2018*
Coming into force	*19 December 2018*

The Welsh Ministers make the following Order in exercise of the powers conferred on the National Assembly for Wales by sections 43(4B)(b) and 44(9)(b) of the Local Government Finance Act 1988(**1**) and conferred on the Secretary of State by sections 143(1) and 146(6) of that Act 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 2018.

(2) This Order comes into force on 19 December 2018 but it has effect from 1 April 2019.

(3) This Order applies in relation to Wales.

(**1**) 1988 c. 41. Subsection (4B) of section 43 of the Local Government Finance Act 1988 was inserted by section 61(1) and (3) of the Local Government Act 2003 (c. 26). Subsection (9)(b) of section 44 of the Local Government Finance Act 1988 was inserted by section 61(5) of the Local Government Act 2003.

(**2**) The functions of the Secretary of State so far as exercisable in relation to Wales 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 were then vested in the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

Diwygiadau i Orchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2017

2. Mae Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2017(**1**) wedi ei ddiwygio fel a ganlyn.

3. Yn lle erthygl 5 rhodder—

"**5.** At ddibenion adran 43(4B)(b)(i) o Ddeddf 1988, y swm a ragnodir ar gyfer hereditament yw—

(a) £12,000, neu

(b) £100,000 pan fodlonir yr amodau gofal plant yn erthygl 8."

4. Yn erthygl 8(d), yn lle "£20,500" rhodder "£100,000".

5. Yn erthygl 11—

(a) ym mharagraff (2), yn lle'r tabl rhodder—

"**Tabl**

(1) *Erthygl*	*(2)* *Gwerth Ardrethol* *(£)*	*(3)* *Swm E*
7 (gwerth ardrethol)	0 i 6,000	5,000,000
7 (gwerth ardrethol)	6,001 i 12,000	Cyfrifir yn unol â pharagraff (3) o'r erthygl hon
8 (gofal plant)	0 i 100,000	5,000,000
9 (swyddfa bost)	0 i 9,000	5,000,000
9 (swyddfa bost)	9,001 i 12,000	2"

(b) hepgorer paragraff (4).

(**1**) O.S. 2017/1229 (Cy. 293).

Amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017

2. The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017(**1**) is amended as follows.

3. For article 5 substitute—

"**5.** For the purposes of section 43(4B)(b)(i) of the 1988 Act, the amount prescribed for a hereditament is—

(a) £12,000, or

(b) £100,000 where the child care conditions in article 8 are met."

4. In article 8(d), for "£20,500" substitute "£100,000".

5. In article 11—

(a) in paragraph (2), for the table substitute—

"**Table**

(1) *Article*	*(2)* *Rateable Value* *(£)*	*(3)* *Amount of E*
7 (rateable value)	0 to 6,000	5,000,000
7 (rateable value)	6,001 to 12,000	Calculated in accordance with paragraph (3) of this article
8 (child care)	0 to 100,000	5,000,000
9 (post office)	0 to 9,000	5,000,000
9 (post office)	9,001 to 12,000	2"

(b) omit paragraph (4).

(**1**) S.I. 2017/1229 (W. 293).

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid, un o Weinidogion Cymru
15 Tachwedd 2018

Cabinet Secretary for Finance, one of the Welsh Ministers
15 November 2018

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