



OFFERYNNAU STATUDOL  
CYMRU

WELSH STATUTORY  
INSTRUMENTS

**2019 Rhif 1477 (Cy. 261)**

**2019 No. 1477 (W. 261)**

**ARDRETHU A PHRISIO,  
CYMRU**

**RATING AND VALUATION,  
WALES**

Rheoliadau Ardrethu Annomestig  
(Darpariaethau Amrywiol) (Rhif 2)  
(Diwygio) (Cymru) 2019

The Non-Domestic Rating  
(Miscellaneous Provisions) (No. 2)  
(Amendment) (Wales) Regulations  
2019

**NODYN ESBONIADOL**

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

**EXPLANATORY NOTE**

*(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 fel awgrym o werth rhent, penderfynir, yn hytrach, 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”).

Drwy wneud y Rheoliadau hyn a fydd yn cael effaith o 27 Ionawr 2020, mae Gweinidogion Cymru yn diwygio’r cyfraddau datgyfalafu a ragnodir gan reoliad 2 o Reoliadau 1989 ar gyfer rhestrau ardrethu annomestig a lunnir ar neu ar ôl 1 Ebrill 2021.

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”).

The Welsh Ministers in making these Regulations amend, with effect from 27 January 2020, the decapitalisation rates prescribed by regulation 2 of the 1989 Regulations for non-domestic rating lists compiled on or after 1 April 2021.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth y Gangen Polisi Trethi Llywodraeth Leol, yr Is-adran Cyllid Strategol Llywodraeth Leol, 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 these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Local Government Taxation Policy Branch, the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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2019

*Gwnaed* 25 Tachwedd 2019

*Made* 25 November 2019

*Gosodwyd gerbron Cynulliad Cenedlaethol  
Cymru* 26 Tachwedd 2019

*Laid before the National Assembly for Wales*  
26 November 2019

*Yn dod i rym* 27 Ionawr 2020

*Coming into force* 27 January 2020

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 ynddynt hwy(2).

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 them(2).

**Enwi, cychwyn a chymhwyso**

**Title, commencement and application**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) (Rhif 2) (Diwygio) (Cymru) 2019 a deuant i rym ar 27 Ionawr 2020.

1.—(1) The title of these Regulations is the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) (Amendment) (Wales) Regulations 2019 and they come into force on 27 January 2020.

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

(2) These Regulations apply in relation to Wales.

**Diwygiadau i Reoliadau Ardrethu Annomestig  
(Darpariaethau Amrywiol) (Rhif 2) 1989**

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

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

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

(1) 1988 p. 41. Diwygiwyd paragraff 2(8) o Atodlen 6 gan baragraff 38(8) o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p. 42).

(1) 1988 c. 41.Paragraph 2(8) of Schedule 6 was amended by paragraph 38(8) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

(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). Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru wedi hynny i Weinidogion Cymru gan adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32), a pharagraff 30 o Atodlen 11 iddi.

(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). The functions of the National Assembly for Wales were subsequently transferred to the Welsh Ministers by section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

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

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

(3) Ar ôl paragraff (1F) mewnosoder—

“(1G) Paragraph (2G) of this regulation applies in relation to a hereditament shown in a non-domestic rating list in Wales compiled on or after 1 April 2021, the rateable value of which is being ascertained using the contractor’s basis of valuation.”

(4) Ar ôl paragraff (2F) mewnosoder—

“(2G) In applying the provisions of the Act referred to in paragraph (2) of this regulation in circumstances where paragraph (1G) 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 1.9 per cent;
- (b) in any other case 3.5 per cent.”

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

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

(3) After paragraph (1F) insert—

“(1G) Paragraph (2G) of this regulation applies in relation to a hereditament shown in a non-domestic rating list in Wales compiled on or after 1 April 2021, the rateable value of which is being ascertained using the contractor’s basis of valuation.”

(4) After paragraph (2F) insert—

“(2G) In applying the provisions of the Act referred to in paragraph (2) of this regulation in circumstances where paragraph (1G) 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 1.9 per cent;
- (b) in any other case 3.5 per cent.”

*Rebecca Evans*

Y Gweinidog Cyllid a’r Trefnydd,  
un o Weinidogion Cymru  
25 Tachwedd 2019

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(1) O.S. 1989/2303.

Minister for Finance and Trefnydd,  
one of the Welsh Ministers  
25 November 2019

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(1) S.I. 1989/2303.

£4.90

W201911251004 11/2019

<http://www.legislation.gov.uk/id/wsi/2019/1477>

ISBN 978-0-348-20484-1



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