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WELSH STATUTORY  
INSTRUMENTS

**2021 Rhif 1141 (Cy. 278)**

**2021 No. 1141 (W. 278)**

**ARDRETHU A PHRISIO,  
CYMRU**

**RATING AND VALUATION,  
WALES**

Rheoliadau Ardrethu Annomestig  
(Darpariaethau Amrywiol) (Rhif 2)  
(Diwygio) (Cymru) 2021

The Non-Domestic Rating  
(Miscellaneous Provisions) (No. 2)  
(Amendment) (Wales) Regulations  
2021

**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 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”).

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”).

Mae'r Rheoliadau hyn yn diwygio, gydag effaith o 9 Techwedd 2021, y cyfraddau datgyfalafu a ragnodir gan reoliad 2 o Reoliadau 1989 ar gyfer rhestrau ardrethu annomestig a lunnir ar neu ar ôl 1 Ebrill 2023.

These Regulations amend, with effect from 9 November 2021, the decapitalisation rates prescribed by regulation 2 of the 1989 Regulations for non-domestic rating lists compiled on or after 1 April 2023.

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: 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 Strategic Finance Division, Welsh Government, Cathays Park, Cardiff CF10 3NQ.

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CYMRU**

Rheoliadau Ardrethu Annomestig  
(Darpariaethau Amrywiol) (Rhif 2)  
(Diwygio) (Cymru) 2021

*Gwnaed* 10 Hydref 2021  
*Gosodwyd* gerbron *Senedd*  
*Cymru* 13 Hydref 2021  
*Yn dod i rym* 9 Tachwedd 2021

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir 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).

**Enwi, cychwyn a chymhwyso**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) (Rhif 2) (Diwygio) (Cymru) 2021 a deuant i rym ar 9 Tachwedd 2021.

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

**2021 No. 1141 (W. 278)**

**RATING AND VALUATION,  
WALES**

The Non-Domestic Rating  
(Miscellaneous Provisions) (No. 2)  
(Amendment) (Wales) Regulations  
2021

*Made* 10 October 2021  
*Laid before Senedd Cymru* 13 October 2021  
*Coming into force* 9 November 2021

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).

**Title, commencement and application**

1.—(1) The title of these Regulations is the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) (Amendment) (Wales) Regulations 2021 and they come into force on 9 November 2021.

(2) These Regulations apply in relation to Wales.

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(1) 1988 p. 41; gweler adran 146(6) am y diffiniad o "prescribed". Diwygiwyd paragraff 2(8) o Atodlen 6 gan baragraff 38(8) o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p. 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.

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(1) 1988 c. 41; see section 146(6) for the definition of "prescribed". 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) 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).

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

2.—(1) Mae rheoliad 2 o Reoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) (Rhif 2) 1989(1) (priso ar sail y contractiwr) wedi ei ddiwygio fel a ganlyn.

(2) Ym mharagraff (1G), hepgorer “or after”.

(3) Ar ôl paragraff (1G) mewnosoder—

“(1H) Paragraph (2H) of this regulation applies in relation to a hereditament shown in a non-domestic rating list in Wales compiled on or after 1 April 2023, the rateable value of which is being ascertained using the contractor’s basis of valuation.”

(4) Ar ôl paragraff (2G) mewnosoder—

“(2H) In applying the provisions of the Act referred to in paragraph (2) of this regulation in circumstances where paragraph (1H) of this regulation applies, the appropriate rate is 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 3.4 per cent.”

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

(2) In paragraph (1G), omit “or after”.

(3) After paragraph (1G) insert—

“(1H) Paragraph (2H) of this regulation applies in relation to a hereditament shown in a non-domestic rating list in Wales compiled on or after 1 April 2023, the rateable value of which is being ascertained using the contractor’s basis of valuation.”

(4) After paragraph (2G) insert—

“(2H) In applying the provisions of the Act referred to in paragraph (2) of this regulation in circumstances where paragraph (1H) of this regulation applies, the appropriate rate is 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 3.4 per cent.”

*Rebecca Evans*

Y Gweinidog Cyllid a Llywodraeth Leol, un o  
Weinidogion Cymru  
10 Hydref 2021

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Minister for Finance and Local Government, one of  
the Welsh Ministers  
10 October 2021

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(1) O.S. 1989/2303.

(1) S.I. 1989/2303.

£4.90

<http://www.legislation.gov.uk/id/wsi/2021/1141>

ISBN 978-0-348-39137-4



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