OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2023 Rhif 1229 (Cy. 217)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) (Diwygio) 2023

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) 2000 ("Rheoliadau 2000").

Mae Rheoliadau 2000 yn rhagnodi tybiaethau am beiriannau a pheirianwaith ar hereditament, neu mewn hereditament, at ddibenion prisio ar gyfer ardrethu.

Mae'r Atodlen i Reoliadau 2000 yn rhagnodi'r dosbarthau ar beiriannau a pheirianwaith y tybir eu bod yn rhan o hereditament at ddibenion prisio ar gyfer ardrethu, gydag eithriadau ar gyfer dosbarthau rhagnodedig penodol.

Mae rheoliad 2 o'r Rheoliadau hyn yn diwygio Dosbarth 1 yn yr Atodlen i Reoliadau 2000 er mwyn mewnosod dau eithriad pellach mewn cysylltiad â pheiriannau a pheirianwaith ynni adnewyddadwy a mannau gwefru cerbydau trydan. Mae'r eithriadau hyn yn gymwys mewn perthynas â diwrnodau ar neu ar ôl 1 Ebrill 2024 a chyn 1 Ebrill 2035.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau 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 Polisi Cyllid Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

2023 No. 1229 (W. 217)

RATING AND VALUATION, WALES

The Valuation for Rating (Plant and Machinery) (Wales) (Amendment) Regulations 2023

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000 ("the 2000 Regulations").

The 2000 Regulations prescribe assumptions as to plant and machinery on or in a hereditament for the purposes of rating valuation.

The Schedule to the 2000 Regulations prescribes the classes of plant and machinery which are to be assumed to be part of a hereditament for rating valuation purposes, with exceptions for certain prescribed classes.

Regulation 2 of these Regulations amends Class 1 in the Schedule to the 2000 Regulations to insert two further exceptions in respect of renewables plant and machinery and electric vehicle charging points. These exceptions apply in relation to days on or after 1 April 2024 and before 1 April 2035.

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

OFFERYNNAU STATUDOL CYMRU

2023 Rhif 1229 (Cy. 217)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) (Diwygio) 2023

Gwnaed	*20 Tachwedd 2023*
Gosodwyd gerbron Senedd Cymru	*21 Tachwedd 2023*
Yn dod i rym	*1 Ebrill 2024*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan baragraff 2(8) o Atodlen 6 i Ddeddf Cyllid Llywodraeth Leol 1988(**1**) ac a freiniwyd bellach ynddynt hwy.

Enwi a dod i rym

1. Enw'r Rheoliadau hyn yw Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) (Diwygio) 2023 a deuant i rym ar 1 Ebrill 2024.

Diwygiad i Reoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) 2000

2.—(1) Mae Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) 2000 wedi eu diwygio fel a ganlyn.

(**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). Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol, o ran Cymru, i Gynulliad Cenedlaethol Cymru yn rhinwedd erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672). Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru wedi hynny yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

WELSH STATUTORY INSTRUMENTS

2023 No. 1229 (W. 217)

RATING AND VALUATION, WALES

The Valuation for Rating (Plant and Machinery) (Wales) (Amendment) Regulations 2023

Made	*20 November 2023*
Laid before Senedd Cymru	*21 November 2023*
Coming into force	*1 April 2024*

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

Title and coming into force

1. The title of these Regulations is the Valuation for Rating (Plant and Machinery) (Wales) (Amendment) Regulations 2023 and they come into force on 1 April 2024.

Amendment to the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000

2.—(1) The Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000 are amended as follows.

(**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). The powers of the Secretary of State were transferred, in relation to Wales, to the National Assembly for Wales by virtue of article 2 of 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 virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

(2) Yn Nosbarth 1 o'r Atodlen i Reoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) 2000(**1**) (dosbarthiadau o beiriannau a pheirianwaith y tybir eu bod yn rhan o'r hereditament)—

(a) yn y geiriau o flaen paragraff (a), ar ôl "heblaw peiriannau a pheirianwaith a eithrir" mewnosoder "neu, mewn perthynas ag unrhyw ddiwrnod ar neu ar ôl 1 Ebrill 2024 a chyn 1 Ebrill 2035, beiriannau a pheirianwaith ynni adnewyddadwy a eithrir neu beiriannau a pheirianwaith mannau gwefru cerbydau trydan a eithrir";

(b) ar ôl paragraff (ch) mewnosoder—

"(d) ystyr "peiriannau a pheirianwaith ynni adnewyddadwy a eithrir" yw peiriannau a pheirianwaith a ddefnyddir neu y bwriedir eu defnyddio ar gyfer cynhyrchu, storio, newid neu drosglwyddo pŵer pan mai'r ffynonellau ynni neu'r technolegau y dibynnir arnynt yw'r canlynol, yn bennaf neu yn unig—

(i) biomas;

(ii) biodanwyddau;

(iii) bionwy;

(iv) celloedd tanwydd;

(v) ffotofoltegion;

(vi) dŵr (gan gynnwys tonnau a llanwau);

(vii) gwynt;

(viii) pŵer solar;

(ix) ffynonellau ynni neu dechnolegau geothermol;

(x) gwres o'r aer, o ddŵr neu o'r ddaear;

(dd) ystyr "peiriannau a pheirianwaith mannau gwefru cerbydau trydan a eithrir" yw peiriannau a pheirianwaith—

(i) a ddefnyddir neu y bwriedir eu defnyddio yn bennaf neu yn unig ar gyfer storio, newid neu drosglwyddo pŵer ar gyfer man

(2) In Class 1 of the Schedule to the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000(**1**) (classes of plant and machinery to be assumed to be part of the hereditament)—

(a) in the words before paragraph (a), after "other than excepted plant and machinery" insert "or, in relation to any day on or after 1 April 2024 and before 1 April 2035, excepted renewables plant and machinery or excepted electric vehicle charging point plant and machinery";

(b) after paragraph (d) insert—

"(e) "excepted renewables plant and machinery" means plant and machinery used or intended to be used for the generation, storage, transformation or transmission of power where the sources of energy or technologies relied upon are mainly or exclusively—

(i) biomass;

(ii) biofuels;

(iii) biogas;

(iv) fuel cells;

(v) photovoltaics;

(vi) water (including waves and tides);

(vii) wind;

(viii) solar power;

(ix) geothermal;

(x) heat from air, water or the ground;

(f) "excepted electric vehicle charging point plant and machinery" means plant and machinery which is—

(i) used or intended to be used mainly or exclusively for storage, transformation or transmission of power for an electric vehicle

(**1**) O.S. 2000/1097 (Cy. 75), a ddiwygiwyd gan O.S. 2001/2357 (Cy. 195); mae un offeryn diwygio arall ond nid yw'n berthnasol i'r Rheoliadau hyn.

(**1**) S.I. 2000/1097 (W. 75), amended by S.I. 2001/2357 (W. 195); there is one other amending instrument but it is not relevant to these Regulations.

gwefru cerbydau trydan (o fewn ystyr adran 45EA(5) o Ddeddf Lwfansau Cyfalaf 2001(**1**)), a

(ii) sydd o fewn pennawd (ch) neu (d) o Dabl 1 isod.”

charging point (within the meaning of section 45EA(5) of the Capital Allowances Act 2001(**1**)), and

(ii) within head (d) or (e) of Table 1 below.”

Rebecca Evans

Y Gweinidog Cyllid a Llywodraeth Leol, un o Weinidogion Cymru
20 Tachwedd 2023

Minister for Finance and Local Government, one of the Welsh Ministers
20 November 2023

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Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a goruchwyliaeth Jeff James, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd Deddfau Senedd y Brenin.

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(**1**) 2001 p. 2. Mewnosodwyd adran 45EA gan adran 38(3) o Ddeddf Cyllid (Rhif 2) 2017 (p. 32). Diwygiwyd adran 45EA gan adran 9 o Ddeddf Cyllid (Rhif 2) 2023 (p. 30)

(**1**) 2001 c. 2. Section 45EA was inserted by section 38(3) of the Finance (No. 2) Act 2017 (c. 32). Section 45EA was amended by section 9 of the Finance (No. 2) Act 2023 (c. 30).

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