



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2023 Rhif 1354 (Cy. 244)

2023 No. 1354 (W. 244)

**ARDRETHU A PHRISIO,
CYMRU**

**RATING AND VALUATION,
WALES**

Rheoliadau Ardrethu Annomestig
(Rhyddhad Gwelliannau) (Cymru)
2023

The Non-Domestic Rating
(Improvement Relief) (Wales)
Regulations 2023

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn, sy'n gymwys o ran Cymru, yn cael effaith at ddibenion penderfynu cymhwysra ar gyfer rhyddhad gwelliannau rhag atebolrwydd am ardrethu annomestig, a chyfrifo swm y rhyddhad hwnnw.

Mae rheoliad 3, ynghyd â pharagraff 3(1) o Atodlen 4ZA a pharagraff 3(1) a (2) o Atodlen 5A i Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988"), yn pennu'r amodau y mae rhaid eu bodloni i fod yn gymwys i gael rhyddhad gwelliannau.

Mae rheoliad 4 yn diffinio ystyr "gwaith gwella cymhwysol" at ddiben penderfynu cymhwysra ar gyfer rhyddhad gwelliannau.

Mae rheoliad 6 yn gosod y swm "G", sy'n penderfynu symiau'r rhyddhad sydd i'w rhoi i hereditamentau penodol y mae'r symiau a godir arnynt yn cael eu cyfrifo yn unol â'r fformiwlâu ym mharagraff 1 o Atodlen 4ZA a pharagraff 1 o Atodlen 5A i Ddeddf 1988.

Mae rheoliadau 5 a 7 yn gwneud darpariaeth sy'n ei gwneud yn ofynnol i'r swyddog prisio priodol ardystio gwerthoedd ardrethol at ddibenion cymhwyso'r Rheoliadau hyn.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which apply in relation to Wales, have effect for the purposes of determining eligibility for, and calculating the amount of, improvement relief from non-domestic rating liability.

Regulation 3, together with paragraph 3(1) of Schedule 4ZA and paragraph 3(1) and (2) of Schedule 5A to the Local Government Finance Act 1988 ("the 1988 Act"), specify the conditions that must be satisfied to be eligible for improvement relief.

Regulation 4 defines the meaning of "qualifying improvement works" for the purpose of determining eligibility for improvement relief.

Regulation 6 sets the amount of "G" which determines the amounts of relief to be given to particular hereditaments whose chargeable amounts are calculated in accordance with the formulas in paragraph 1 of Schedule 4ZA and paragraph 1 of Schedule 5A to the 1988 Act.

Regulations 5 and 7 make provision requiring the appropriate valuation officer to certify rateable values for the purposes of the application of these Regulations.

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 Diwygio Cyllid 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 Finance Reform Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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**The Non-Domestic Rating
(Improvement Relief) (Wales)
Regulations 2023**

Gwnaed 11 Rhagfyr 2023
Gosodwyd gerbron *Senedd*
Cymru 13 Rhagfyr 2023
Yn dod i rym 1 Ebrill 2024

Made 11 December 2023
Laid before Senedd Cymru 13 December 2023
Coming into force 1 April 2024

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 143(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1988(1) a pharagraffau 3(1)(b) a (2) a 10(7) ac (8) o Atodlen 4ZA iddi, a pharagraffau 3(1)(c)(ii) a (3) a 6(6) a (7) o Atodlen 5A iddi.

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by section 143(1) and (2) of, and paragraphs 3(1)(b) and (2) and 10(7) and (8) of Schedule 4ZA and paragraphs 3(1)(c)(ii) and (3) and 6(6) and (7) of Schedule 5A to, the Local Government Finance Act 1988(1).

Enwi a dod i rym

1. Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Rhyddhad Gwelliannau) (Cymru) 2023 a deuant i rym ar 1 Ebrill 2024.

Title and coming into force

1. The title of these Regulations is the Non-Domestic Rating (Improvement Relief) (Wales) Regulations 2023 and they come into force on 1 April 2024.

Dehongli

2. Yn y Rheoliadau hyn—

ystyr “cyfnod cymhwysol” (“*qualifying period*”), mewn perthynas â hereditament, yw'r cyfnod a grybwyllir ym mharagraff 3(1)(a) o Atodlen 4ZA neu ym mharagraff 3(2) o Atodlen 5A i'r Ddeddf; mae i “diwrnod y codir swm ynglŷn ag ef”, mewn perthynas â hereditament a feddiennir sydd ar restr leol, yr ystyr a roddir i “chargeable day” gan adran

Interpretation

2. In these Regulations—

“the Act” (“*y Ddeddf*”) means the Local Government Finance Act 1988;
“appropriate valuation officer” (“*swyddog prisiau priodol*”)—
(a) in relation to a hereditament in respect of which regulations under section 53(1) of the

(1) 1988 p. 41. Diwygiwyd adran 143(2) gan adran 154(3)(a) o Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021; mae diwygiad arall nad yw'n berthnasol i'r Rheoliadau hyn. Mewnosodwyd Atodlenni 4ZA a 5A yn Neddf 1988 gan adrannau 1 a 3 o Ddeddf Ardrethu Annomestig 2023 (p. 53).

(1) 1988 c. 41. Section 143(2) was amended by section 154(3)(a) of the Local Government and Elections (Wales) Act 2021; there is another amendment not relevant to these Regulations. Schedules 4ZA and 5A were inserted into the 1988 Act by sections 1 and 3 of the Non-Domestic Rating Act 2023 (c. 53).

43(3) o'r Ddeddf, ac mewn perthynas â hereditament ar y rhestr ganolog, mae iddo'r ystyr a roddir i "chargeable day" gan adran 54(3) o'r Ddeddf;

ystyr "y Ddeddf" ("*the Act*") yw Deddf Cyllid Llywodraeth Leol 1988;

mae i "gwaith gwella cymhwysol" ("*qualifying improvement works*") yr ystyr a roddir yn rheoliad 4;

ystyr "hereditament newydd" ("*new hereditament*") yw hereditament sy'n dod i fodolaeth oherwydd—

- (a) bod eiddo a ardrethid fel hereditament sengl o'r blaen yn dod yn agored i gael ei ardrethu fesul rhan;
- (b) bod eiddo a ardrethid fesul rhan o'r blaen yn dod yn agored i gael ei ardrethu fel hereditament sengl;
- (c) bod hereditament neu unrhyw ran o hereditament yn dod yn rhan o hereditament gwahanol;

ystyr "hereditament rhagflaenol perthnasol" ("*relevant predecessor hereditament*"), mewn perthynas â hereditament newydd, yw hereditament y cychwynwyd y gwaith gwella cymhwysol mewn perthynas ag ef neu hereditament sy'n cynnwys tir a oedd yn rhan o'r hereditament hwnnw;

ystyr "rhestr" ("*list*") yw rhestr leol neu ganolog;

ystyr "rhestr ganolog" ("*central list*") yw rhestr a lunnir ac a gedwir yn unol ag adran 52 o'r Ddeddf;

ystyr "rhestr leol" ("*local list*") yw rhestr a lunnir ac a gedwir yn unol ag adran 41 o'r Ddeddf;

ystyr "swyddog prisio priodol" ("*appropriate valuation officer*")—

- (a) mewn perthynas â hereditament y mae rheoliadau o dan adran 53(1) o'r Ddeddf (cynnwys rhestrau canolog)(1) yn gymwys mewn cysylltiad ag ef, yw'r swyddog prisio canolog;
- (b) mewn perthynas ag unrhyw hereditament arall, yw'r swyddog prisio sy'n llunio neu'n cynnal rhestr leol y dangosir yr hereditament ynddi;

ystyr "tystysgrif berthnasol" ("*relevant certificate*") yw tystysgrif a ddyroddir o dan reoliad 5(1).

Act (contents of central lists)(1) apply, means the central valuation officer;

- (b) in relation to any other hereditament, means the valuation officer compiling or maintaining a local list in which the hereditament is shown;

"central list" ("*rhestr ganolog*") means a list compiled and maintained in accordance with section 52 of the Act;

"chargeable day" ("*diwrnod y codir swm ynglŷn ag ef*"), in relation to an occupied hereditament on a local list, has the meaning given by section 43(3) of the Act, and, in relation to a hereditament on the central list, has the meaning given by section 54(3) of the Act;

"list" ("*rhestr*") means a local or central list;

"local list" ("*rhestr leol*") means a list compiled and maintained in accordance with section 41 of the Act;

"new hereditament" ("*hereditament newydd*") means a hereditament which comes into existence because—

- (a) property previously rated as a single hereditament becomes liable to be rated in parts;
- (b) property previously rated in parts becomes liable to be rated as a single hereditament;
- (c) a hereditament or any part of a hereditament becomes part of a different hereditament;

"qualifying improvement works" ("*gwaith gwella cymhwysol*") has the meaning given in regulation 4;

"qualifying period" ("*cyfnod cymhwysol*"), in relation to a hereditament, means the period mentioned in paragraph 3(1)(a) of Schedule 4ZA or in paragraph 3(2) of Schedule 5A to the Act;

"relevant certificate" ("*tystysgrif berthnasol*") means a certificate issued under regulation 5(1);

"relevant predecessor hereditament" ("*hereditament rhagflaenol perthnasol*"), in relation to a new hereditament, means a hereditament in relation to which the qualifying improvement works were commenced or which includes land which formed part of that hereditament.

(1) Diwygiwyd adran 53(1) gan adran 139 o Ddeddf Llywodraeth Leol a Thai 1989 (p. 42) a pharagraff 29 o Atodlen 5 iddi.

(1) Section 53(1) was amended by section 139 of, and paragraph 29 of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42.).

Yr amodau ar gyfer rhyddhad

3.—(1) Yr amodau a ragnodir at ddibenion paragraff 3(1)(b) o Atodlen 4ZA a pharagraff 3(1)(c)(ii) o Atodlen 5A i'r Ddeddf yw—

- (a) bod tystysgrif berthnasol wedi ei dyroddi mewn perthynas â'r hereditament,
- (b) nad yw'r dystysgrif wedi peidio â chael effaith nac wedi cael ei thynnu'n ôl (gweler rheoliad 7(3) ac (11)), ac
- (c) mai'r un person fu'r meddiannydd mewn perthynas â'r hereditament hwnnw, ar bob diwrnod yn ystod y cyfnod perthnasol.

(2) At ddibenion paragraff (1)(c) o'r rheoliad hwn, pan fo gan berson gysylltiad cymhwysol â pherson arall, maent i'w trin fel yr un person.

(3) Mae person i'w drin fel pe bai ganddo gysylltiad cymhwysol â pherson arall—

- (a) pan fo'r ddau berson yn gwmnïau, ac
 - (i) pan fo'r naill yn is-gwmni i'r llall, neu
 - (ii) pan fo'r ddau yn is-gwmnïau i'r un cwmni, neu
- (b) pan mai un person yn unig sy'n gwmni, pan fo gan y person arall (yr "ail berson") fuddiant yn y cwmni hwnnw o'r math a fyddai, pe bai'r ail berson yn gwmni, yn golygu ei fod yn gwmni daliannol i'r llall.

(4) Yn y rheoliad hwn—

- (a) mae i "cwmni" yr ystyr a roddir i "company" yn adran 1(1) o Ddeddf Cwmnïau 2006(1);
- (b) mae i "cwmni daliannol" ac "is-gwmni" yr ystyron a roddir i "holding company" a "subsidiary" yn y drefn honno yn adran 1159 o Ddeddf Cwmnïau 2006;
- (c) mae i "meddiannydd" yr ystyr a roddir i "occupier" yn adran 65 o'r Ddeddf;
- (d) ystyr "cyfnod perthnasol" yw'r cyfnod sy'n dechrau â'r diwrnod y cychwynwyd y gwaith gwella cymhwysol ac sy'n gorffen â'r diwrnod y codir swm ynglŷn ag ef.

Ystyr gwaith gwella cymhwysol

4.—(1) At ddibenion paragraff 3(2) o Atodlen 4ZA a pharagraff 3(3) o Atodlen 5A i'r Ddeddf, ystyr "gwaith gwella cymhwysol", mewn perthynas â hereditament, yw unrhyw waith a gwblheir cyn 1 Ebrill 2028 sydd—

- (a) yn cynyddu arwynebedd yr hereditament a ffurfir gan adeilad,

Conditions for relief

3.—(1) The conditions prescribed for the purposes of paragraph 3(1)(b) of Schedule 4ZA and paragraph 3(1)(c)(ii) of Schedule 5A to the Act are that—

- (a) a relevant certificate has been issued in relation to the hereditament,
- (b) the certificate has not ceased to have effect or been withdrawn (see regulation 7(3) and (11)), and
- (c) the same person has been the occupier in relation to that hereditament, on each day during the relevant period.

(2) For the purposes of paragraph (1)(c) of this regulation, where a person has a qualifying connection with another person, they are to be treated as the same person.

(3) A person is to be treated as having a qualifying connection with another person—

- (a) where both persons are companies, and
 - (i) one is a subsidiary of the other, or
 - (ii) both are subsidiaries of the same company, or
- (b) where only one person is a company, the other person ("the second person") has such an interest in that company as would, if the second person were a company, result in it being the holding company of the other.

(4) In this regulation—

- (a) "company" has the meaning given in section 1(1) of the Companies Act 2006(1);
- (b) "holding company" and "subsidiary" have the meanings given in section 1159 of the Companies Act 2006;
- (c) "occupier" has the meaning given in section 65 of the Act;
- (d) "relevant period" means the period beginning with the day on which the qualifying improvement works were commenced and ending with the chargeable day.

Meaning of qualifying improvement works

4.—(1) For the purposes of paragraph 3(2) of Schedule 4ZA and paragraph 3(3) of Schedule 5A to the Act, "qualifying improvement works", in relation to a hereditament, means any works completed before 1 April 2028 which—

- (a) increase the area of the hereditament which is composed of a building,

(1) 2006 p. 46.

(1) 2006 c. 46.

- (b) fel arall yn gwella cyflwr ffisegol yr hereditament,
- (c) yn ychwanegu peiriannau a pheirianwaith ardrethol i'r hereditament, neu
- (d) yn gysylltiedig â'r gwaith a ddisgrifir yn is-baragraffau (a) i (c) uchod ac sy'n lleihau gwerth ardrethol yr hereditament.

(2) Mae gwaith sy'n dod o fewn paragraff (1)(d) uchod i'w drin fel yr un set o waith gwella cymhwysol â'r gwaith hwnnw y mae'n gysylltiedig ag ef.

(3) Yn y rheoliad hwn—

- (a) mae cyfeiriadau at “hereditament” yn cynnwys cyfeiriadau at unrhyw hereditament rhagflaenol perthnasol;
- (b) ystyr “peiriannau a pheirianwaith ardrethol” yw unrhyw beiriannau a pheirianwaith y tybir eu bod yn rhan o'r hereditament yn unol â Rheoliadau Prasio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) 2000 (1).

Tystysgrif berthnasol o waith gwella cymhwysol

5.—(1) Pan fo'r swyddog prasio priodol wedi ei fodloni—

- (a) bod gwaith gwella cymhwysol wedi ei gwblhau mewn perthynas â hereditament, a
- (b) bod yr amodau ym mharagraffau (2) a (3) o'r rheoliad hwn wedi eu bodloni,

rhaid i'r swyddog hwnnw ardystio swm y newid (os oes un) yng ngwerth ardrethol yr hereditament, y mae'n ymddangos i'r swyddog y gellir ei briodoli i waith gwella cymhwysol.

(2) Yr amod cyntaf yw bod y gwaith gwella cymhwysol wedi ei gwblhau ar neu ar ôl 1 Ebrill 2024.

(3) Yr ail amod yw y dangoswyd yr hereditament mewn rhestr ar gyfer pob diwrnod yn ystod y cyfnod sy'n dechrau â'r diwrnod y cychwynnodd y gwaith gwella cymhwysol ac sy'n gorffen ar y diwrnod y cwblhawyd y gwaith hwnnw.

(4) Pan fo hereditament newydd yn cael ei greu o ganlyniad i waith gwella cymhwysol, rhaid i'r swyddog prasio priodol ddyroddi tystysgrif o dan baragraff (1) o'r rheoliad hwn mewn perthynas â'r hereditament newydd.

- (b) otherwise improve the physical state of the hereditament,
- (c) add rateable plant and machinery to the hereditament, or
- (d) are associated with the works described in sub-paragraphs (a) to (c) above and which reduce the rateable value of the hereditament.

(2) Works falling within paragraph (1)(d) above are to be treated as the same set of qualifying improvement works as those with which they are associated.

(3) In this regulation—

- (a) references to “hereditament” include references to any relevant predecessor hereditament;
- (b) “rateable plant and machinery” means any plant and machinery assumed to be part of the hereditament in accordance with the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000(1).

Relevant certificate of qualifying improvement works

5.—(1) Where the appropriate valuation officer is satisfied that—

- (a) qualifying improvement works have been completed in relation to a hereditament, and
- (b) the conditions in paragraphs (2) and (3) of this regulation are satisfied,

that officer must certify the amount of the change (if any) in the rateable value of the hereditament which appears to the officer to be attributable to qualifying improvement works.

(2) The first condition is that the qualifying improvement works are completed on or after 1 April 2024.

(3) The second condition is that the hereditament was shown in a list for each day during the period beginning with the day on which the qualifying improvement works commenced and ending on the day on which those works were completed.

(4) Where, as a result of qualifying improvement works a new hereditament is created, the appropriate valuation officer must issue a certificate under paragraph (1) of this regulation in relation to the new hereditament.

(1) O.S. 2000/1097 (Cy. 75), a ddiwygiwyd gan O.S. 2001/2357 (Cy. 195), O.S. 2010/146 (Cy. 21) ac O.S. 2023/1229 (Cy. 217).

(1) S.I. 2000/1097 (W. 75), amended by S.I. 2001/2357 (W. 195), S.I. 2010/146 (W. 21) and S.I. 2023/1229 (W. 217).

(5) Yn ddarostyngedig i baragraff (6) o'r rheoliad hwn, at ddibenion dyroddi tystysgrif yn unol â pharagraff (4) uchod, rhaid i'r swyddog prisio priodol dybio bod yr hereditament newydd mewn bodolaeth yn union cyn i'r gwaith gwella cymhwysol gychwyn.

(6) Wrth wneud y dybiaeth a grybwyllir ym mharagraff (5) uchod, rhaid i'r swyddog prisio priodol dybio, yn union cyn i'r gwaith gwella cymhwysol gychwyn—

- (a) nad oedd unrhyw ran newydd o'r hereditament newydd a grëir o ganlyniad i'r gwaith hwnnw yn bodoli, a
- (b) nad oedd unrhyw welliannau i'r hereditament newydd o ganlyniad i'r gwaith hwnnw wedi digwydd.

(7) Pan fo'n ymddangos i'r swyddog prisio priodol mai dim (neu swm negyddol) yw'r newid yn swm y gwerth ardrethol y gellir ei briodoli i'r gwaith gwella cymhwysol, caniateir i dystysgrif gael ei dyroddi o dan baragraff (1) uchod.

(8) Pan fo'r swm a grybwyllir ym mharagraff (7) uchod yn swm negyddol, rhaid ardystio mai dim yw'r swm pan ddyroddir tystysgrif.

(9) Pan fo mwy nag un set o waith gwella cymhwysol wedi ei chwblhau mewn perthynas â hereditament, caniateir dangos y symiau sydd i'w hardystio o dan baragraff (1) mewn perthynas â phob set o waith gwella cymhwysol mewn un dystysgrif.

(10) Yn y rheoliad hwn—

- (a) ac eithrio ym mharagraffau (4), (5) a (6), mae cyfeiriadau at "hereditament" yn cynnwys cyfeiriadau at unrhyw hereditament rhagflaenol perthnasol, a
- (b) ystyr "rhan newydd" mewn perthynas â hereditament newydd yw unrhyw ran o'r hereditament newydd nad oedd yn rhan o hereditament rhagflaenol perthnasol cyn i'r gwaith gwella cymhwysol gychwyn, gan gynnwys unrhyw adeilad newydd neu estyniad i adeilad presennol.

Cyfrifo'r swm "G"

6.—(1) Y swm "G" a ragnodir at ddibenion paragraff 10(7) o Atodlen 4ZA a pharagraff 6(6) o Atodlen 5A i'r Ddeddf mewn perthynas â phob diwrnod y codir swm ynglŷn ag ef o fewn y cyfnod cymhwysol yw'r swm a ardystiwyd gan y swyddog prisio priodol o dan reoliad 5(1).

(5) Subject to paragraph (6) of this regulation, for the purposes of issuing a certificate in accordance with paragraph (4) above, the appropriate valuation officer must assume that the new hereditament was in existence immediately prior to the commencement of the qualifying improvement works.

(6) In making the assumption mentioned in paragraph (5) above, the appropriate valuation officer must assume that, immediately prior to the commencement of the qualifying improvement works—

- (a) any new part of the new hereditament created as a result of those works did not exist, and
- (b) any improvements to the new hereditament as a result of those works had not occurred.

(7) Where it appears to the appropriate valuation officer that the change in the amount of the rateable value attributable to the qualifying improvement works is nil (or is a negative amount), a certificate may be issued under paragraph (1) above.

(8) Where the amount mentioned in paragraph (7) above is a negative amount, where a certificate is issued the amount must be certified as nil.

(9) Where more than one set of qualifying improvement works has been completed in relation to a hereditament, the amounts falling to be certified under paragraph (1) in relation to each set of qualifying improvement works may be shown in a single certificate.

(10) In this regulation—

- (a) except in paragraphs (4), (5) and (6), references to "hereditament" include references to any relevant predecessor hereditament, and
- (b) "new part" in relation to a new hereditament means any part of the new hereditament which did not form part of a relevant predecessor hereditament prior to the commencement of the qualifying improvement works, including any new building or an extension to an existing building.

Calculation of the amount of "G"

6.—(1) The amount of "G" prescribed for the purposes of paragraph 10(7) of Schedule 4ZA and paragraph 6(6) of Schedule 5A to the Act in relation to each chargeable day within the qualifying period is the amount certified by the appropriate valuation officer under regulation 5(1).

(2) Pan fo mwy nag un set o waith gwella cymhwysol wedi ei chwblhau mewn perthynas â hereditament a phan fo paragraff (3) o'r rheoliad hwn yn gymwys, "G" yw cyfanswm y symiau a ardystiwyd mewn perthynas â phob set o waith.

(3) Mae'r paragraff hwn yn gymwys pan fo'r diwrnod y codir swm ynglŷn ag ef yn dod o fewn y cyfnod cymhwysol mewn perthynas â phob set o waith.

Tystysgrifau: cyffredinol

7.—(1) Rhaid i'r swyddog prisio priodol ardystio swm y newid mewn gwerth ardrethol sydd i'w ardystio o dan reoliadau 5 a 7 cyn gynted ag y bo'n ymarferol ar ôl i'r amgylchiadau sy'n galw am yr ardystiad ddod i sylw'r swyddog prisio priodol (pa un ai yn rhinwedd cais gan y talwr ardrethi neu fel arall).

(2) Pan fo'r swyddog prisio priodol yn ffurfio'r farn, pa un ai oherwydd penderfyniad gan Dribiwnlys Prisio Cymru(1) neu fel arall, fod tystysgrif o dan y Rheoliadau hyn yn anghywir, rhaid i'r swyddog prisio priodol ardystio swm y gwerth ardrethol a ddylai, ym mam y swyddog prisio priodol, gael ei roi yn lle'r swm a ardystiwyd yn wreiddiol.

(3) Mae tystysgrif o dan y Rheoliadau hyn yn cael effaith ar gyfer pob diwrnod gan ddechrau â'r dyddiad y cododd yr amgylchiadau a arweiniodd at yr ardystiad (neu'r ardystiad diwygiedig) gyntaf, ond yn peidio â chael effaith pan fo paragraff (4) o'r rheoliad hwn yn gymwys (a gweler paragraffau (6) ac (8) o'r rheoliad hwn).

(4) Mae'r paragraff hwn yn gymwys pan na fo'r hereditament y mae'r dystysgrif yn ymwneud ag ef yn cael ei ddangos mwyach mewn rhestr ar gyfer unrhyw ddiwrnod yn ystod y cyfnod cymhwysol, mewn perthynas â'r diwrnod hwnnw ac unrhyw ddiwrnod dilynol y codir swm ynglŷn ag ef.

(5) Pan fo'r swyddog prisio priodol, wrth gynnal rhestr mewn perthynas â diwrnodau sy'n dod o fewn y cyfnod cymhwysol, yn ffurfio'r farn, o ganlyniad i newid perthnasol mewn amgylchiadau, fod swm y newid a grybwyllir yn rheoliad 5(1) yn wahanol i'r swm a ardystiwyd o dan y paragraff hwnnw, rhaid i'r swyddog ardystio'r swm gwahanol.

(6) Mae ardystiad o dan baragraff (5) uchod yn cael effaith o'r dyddiad y mae'r newid perthnasol mewn amgylchiadau wedi digwydd ond yn peidio â chael effaith pan fo paragraff (4) uchod yn gymwys.

(2) Where more than one set of qualifying improvement works has been completed in relation to a hereditament and where paragraph (3) of this regulation applies, "G" is the sum of the amounts certified in relation to each set of works.

(3) This paragraph applies where the chargeable day falls within the qualifying period in relation to each set of works.

Certificates: general

7.—(1) The appropriate valuation officer must certify the amount of the change in rateable value which falls to be certified under regulations 5 and 7 as soon as practicable after the circumstances calling for the certification come to the appropriate valuation officer's attention (whether by virtue of an application by the ratepayer or otherwise).

(2) Where, whether by reason of a decision of the Valuation Tribunal for Wales(1) or otherwise, the appropriate valuation officer forms the opinion that a certificate under these Regulations is inaccurate, the appropriate valuation officer must certify the amount of rateable value which, in the appropriate valuation officer's opinion, should be substituted for that originally certified.

(3) A certificate under these Regulations has effect for each day beginning with the date that the circumstances which led to the certification (or amended certification) first arose, but ceases to have effect where paragraph (4) of this regulation applies (and see paragraphs (6) and (8) of this regulation).

(4) This paragraph applies where the hereditament to which the certificate relates is no longer shown in a list for any day during the qualifying period, in relation to that day and any subsequent chargeable day.

(5) Where, in the course of maintaining a list in relation to days falling within the qualifying period, the appropriate valuation officer forms the opinion that, as a result of a material change of circumstances, the amount of the change mentioned in regulation 5(1) is different from that certified under that paragraph, the officer must certify the different amount.

(6) A certification under paragraph (5) above has effect from the date on which the material change of circumstances has occurred but ceases to have effect where paragraph (4) above applies.

(1) Sefydlwyd gan Reoliadau Tribiwnlys Prisio Cymru 2010 (O.S. 2010/713 (Cy. 69)).

(1) Established by the Valuation Tribunal for Wales Regulations 2010 (S.I. 2010/713 (W. 69)).

(7) Pan fo'r swyddog prisio priodol, wrth lunio rhestr(1) yn ystod y cyfnod cymhwysol, yn ffurfio'r farn bod swm y newid a grybwyllir yn rheoliad 5(1) yn wahanol i'r swm a ardystiwyd o dan y paragraff hwnnw, rhaid i'r swyddog ardystio'r swm gwahanol.

(8) Mae ardystiad o dan baragraff (7) uchod yn cael effaith o'r dyddiad y mae'r rhestr wedi ei llunio, ond yn peidio â chael effaith pan fo paragraff (4) yn gymwys.

(9) Caniateir i ardystiad o dan reoliadau 5 neu 7 neu ofyniad i bennu o dan baragraff (10)(d) isod gael ei wneud fel diwygiad i dystysgrif bresennol.

(10) Rhaid i dystysgrif o dan y Rheoliadau hyn bennu'r dyddiad—

- (a) y mae'r dystysgrif (neu ddiwygiad i'r dystysgrif) yn cymryd effaith yn unol â pharagraff (3), (6) neu (8);
- (b) y cwblhawyd y gwaith gwella cymhwysol;
- (c) y daw'r cyfnod cymhwysol i ben neu, pan fo tystysgrif wedi ei dyroddi yn unol â rheoliad 5(9), y dyddiad hwnnw mewn perthynas â phob set o waith;
- (d) y mae'r dystysgrif yn peidio â chael effaith yn unol â pharagraff (4) (pan fo'n gymwys).

(11) Pan fo'r swyddog prisio priodol wedi ei fodloni bod tystysgrif wedi ei dyroddi drwy gamgymeriad, caiff y swyddog dynnu'r dystysgrif yn ôl.

(12) Rhaid i'r swyddog prisio priodol sy'n ardystio swm y gwerth ardrethol neu sy'n pennu dyddiad yn unol â'r Rheoliadau hyn—

- (a) hysbysu'r awdurdod bilio y mae'r hereditament yn ei ardal neu, i'r graddau y mae'n ymwneud ag atebolrwydd o dan adran 54 o'r Ddeddf, Weinidogion Cymru am effaith y dystysgrif;
- (b) darparu copi o'r dystysgrif (neu'r dystysgrif ddiwygiedig) i'r talwr ardrethi.

(7) Where, in the course of compiling a list(1) during the qualifying period, the appropriate valuation officer forms the opinion that the amount of the change mentioned in regulation 5(1) is different from that certified under that paragraph, the officer must certify the different amount.

(8) A certification under paragraph (7) above has effect from the date on which the list is compiled, but ceases to have effect when paragraph (4) applies.

(9) A certification under regulations 5 or 7 or a specification under paragraph (10)(d) below may be made as an amendment to an existing certificate.

(10) A certificate under these Regulations must specify the date on which—

- (a) the certificate (or an amendment to the certificate) takes effect in accordance with paragraph (3), (6) or (8);
- (b) the qualifying improvement works were completed;
- (c) the qualifying period ends or, where a certificate has been issued in accordance with regulation 5(9), that date in relation to each set of works;
- (d) the certificate ceases to have effect in accordance with paragraph (4) (where applicable).

(11) Where the appropriate valuation officer is satisfied that a certificate has been issued in error, the officer may withdraw the certificate.

(12) The appropriate valuation officer certifying the amount of rateable value or specifying a date in pursuance of these Regulations must—

- (a) notify the billing authority in whose area the hereditament is situated or, in so far as it relates to a liability under section 54 of the Act, the Welsh Ministers of the effect of the certificate;
- (b) provide a copy of the certificate (or amended certificate) to the ratepayer.

(1) Mae paragraff 2(3) o Atodlen 6 i'r Ddeddf yn darparu bod y gwerth ardrethol at ddbenion llunio rhestr i'w benderfynu drwy gyfeirio at y diwrnod y caiff y rhestr ei llunio neu unrhyw ddiwrnod blaenorol a bennir gan yr Ysgrifennydd Gwladol drwy Orchymyn. Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, i'r graddau eu bod yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru yn rhinwedd erthygl 2(1) o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672). Mae'r swyddogaethau hynny bellach yn arferadwy gan Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

(1) Paragraph 2(3) of Schedule 6 to the Act provides that rateable value for the purposes of compiling a list is to be determined by reference to the day on which the list is compiled or such preceding day as may be specified by the Secretary of State by Order. Functions of the Secretary of State were, so far as exercisable in relation to Wales, transferred to the National Assembly for Wales by virtue of article 2(1) of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Those functions are now exercisable by the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

(13) Caniateir i'r copi o dystysgrif a ddarperir i dalwr ardrethi o dan baragraff (12)(b) gael—

- (a) ei anfon—
 - (i) i gyfeiriad hysbys diwethaf y talwr ardrethi,
 - (ii) i gyfeiriad yr hereditament,
 - (iii) at y talwr ardrethi drwy gyfathrebiad electronig, neu
- (b) ei bostio ar borth electronig.

(14) Pan ddarperir tystysgrif yn unol â pharagraff (13)(b) rhaid i'r swyddog prisio priodol hysbysu'r talwr ardrethi drwy gyfathrebiad electronig bod copi o'r dystysgrif wedi ei bostio ar y porth electronig.

(15) Pan fo tystysgrif yn cael ei thynnu'n ôl o dan baragraff (11) rhaid i'r swyddog prisio priodol roi hysbysiad bod tystysgrif i'w thynnu'n ôl—

- (a) i'r awdurdod bilio a grybwyllir ym mharagraff (12)(a) neu i Weinidogion Cymru (yn ôl y digwydd), a
- (b) i'r talwr ardrethi drwy ddarparu'r hysbysiad drwy un o'r dulliau a grybwyllir ym mharagraff (13).

(16) Rhaid i'r wybodaeth sydd wedi ei chynnwys mewn tystysgrif a ddyroddir o dan y Rheoliadau hyn gael ei chadw gan y swyddog prisio priodol a'i dyroddodd am gyfnod o chwe blynedd gan ddechrau ar y diwrnod ar ôl y dyddiad dyroddi.

(17) Yn y rheoliad hwn—

mae i "cyfathrebiad electronig" yr ystyr a roddir i "electronic communication" gan adran 15(1) o Ddeddf Cyfathrebiadau Electronig 2000(1);

ystyr "newid perthnasol mewn amgylchiadau" ("*material change of circumstances*"), mewn perthynas â hereditament, yw newid mewn unrhyw un neu ragor o'r materion a grybwyllir ym mharagraff 2(7) o Atodlen 6 i'r Ddeddf(2);

ystyr "porth electronig" ("*electronic portal*") yw cyfleuster ar-lein a ddarperir gan y swyddog prisio priodol i'w ddefnyddio mewn cysylltiad â darparu tystysgrifau o dan y Rheoliadau hyn.

(13) The copy of a certificate provided to a ratepayer under paragraph (12)(b) may be—

- (a) sent to—
 - (i) the ratepayer's last known address,
 - (ii) the address of the hereditament,
 - (iii) the ratepayer by electronic communication, or
- (b) posted on an electronic portal.

(14) Where a certificate is provided in accordance with paragraph (13)(b) the appropriate valuation officer must notify the ratepayer by electronic communication that the copy of the certificate is posted on the electronic portal.

(15) Where a certificate is withdrawn under paragraph (11) the appropriate valuation officer must give notice of withdrawal of a certificate—

- (a) to the billing authority mentioned in paragraph (12)(a) or to the Welsh Ministers (as the case may be), and
- (b) to the ratepayer by providing the notice by one of the means mentioned in paragraph (13).

(16) The information contained in a certificate issued under these Regulations must be retained by the appropriate valuation officer who issued it for a period of six years beginning on the day after the date of issue.

(17) In this regulation—

"electronic communication" ("*cyfathrebiad electronig*") has the meaning given by section 15(1) of the Electronic Communications Act 2000(1);

"electronic portal" ("*porth electronig*") means an online facility provided by the appropriate valuation officer for use in connection with the provision of certificates under these Regulations;

"material change of circumstances" ("*newid perthnasol mewn amgylchiadau*"), in relation to a hereditament, means a change in any of the matters mentioned in paragraph 2(7) of Schedule 6 to the Act(2).

(1) 2000 p. 7. Diwygiwyd adran 15(1) gan adran 406(1) o Ddeddf Cyfathrebiadau 2003 (p. 21) a pharagraff 158 o Atodlen 17 iddi.

(2) Diwygiwyd paragraff 2(7) gan adran 139 o Ddeddf Llywodraeth Leol a Thai 1989 (p. 42) a pharagraff 38 o Atodlen 5 iddi, a chan adran 14(1)(c) o Ddeddf Ardrethu Annomestig 2023 (p. 53).

(1) 2000 c. 7. Section 15(1) was amended by section 406(1) of, and paragraph 158 of Schedule 17 to, the Communications Act 2003 (c. 21).

(2) Paragraph 2(7) was amended by section 139 of, and paragraph 38 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42), and section 14(1)(c) of the Non-Domestic Rating Act 2023 (c. 53).

Rebecca Evans

Y Gweinidog Cyllid a Llywodraeth Leol, un o
Weinidogion Cymru
11 Rhagfyr 2023

Minister for Finance and Local Government, one of
the Welsh Ministers
11 December 2023

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Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a
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Deddfau Senedd y Brenin.

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under the authority and superintendence of Jeff James, Controller
of His Majesty's Stationery Office and King's Printer of Acts of
Parliament.

£8.14

<http://www.legislation.gov.uk/id/wsi/2023/1354>

ISBN 978-0-348-39516-7



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