



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2023 Rhif 255 (Cy. 34)

2023 No. 255 (W. 34)

**ARDRETHU A PHRISIO,
CYMRU**

**RATING AND VALUATION,
WALES**

Rheoliadau Prasio ar gyfer Ardrethu
(Rhagdybiaethau Rhagnodedig)
(Cymru) 2023

The Valuation for Rating
(Prescribed Assumptions) (Wales)
Regulations 2023

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn pennu'r rhagdybiaethau sydd i'w gwneud wrth gymhwyso darpariaethau is-baragraffau (1) i (7) o baragraff 2 o Atodlen 6 i Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988").

Mae paragraff (1) o reoliad 2 yn pennu'r dosbarth o hereditament y mae'r rhagdybiaethau hyn i'w cymhwyso iddo, sef hereditamentau y byddai eu gwerth ardrethol wedi ei effeithio gan un neu ragor o bedwar peth. Yn gyntaf, deddfwriaeth unrhyw wlad neu diriogaeth; yn ail, darpariaeth a wneir o dan ddeddfwriaeth unrhyw wlad neu diriogaeth, ac y rhoddir effaith iddi drwy ddeddfwriaeth y wlad neu'r diriogaeth honno; yn drydydd, cyngor neu ganllawiau a roddir gan awdurdod cyhoeddus mewn unrhyw wlad neu diriogaeth; ac yn bedwerydd, unrhyw beth a wneir neu nas gwneir gan berson gyda'r nod o gydymffurfio â'r pethau hyn.

Mae paragraffau (2) a (3) o reoliad 2 yn rhagnodi'r rhagdybiaethau sydd i'w gwneud wrth ganfod gwerth ardrethol yr hereditamentau hynny. Y rhagdybiaethau yw nad oedd unrhyw newid i "mater perthnasol" fel y'i diffinnir ym mharagraff (4) o reoliad 2, y gellir ei briodoli'n uniongyrchol neu'n anuniongyrchol i unrhyw un neu ragor o'r pedwar peth a restrir ym mharagraff (1) o reoliad 2, wedi digwydd.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations specify the assumptions that are to be made when applying the provisions of subparagraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988 ("the 1988 Act").

Paragraph (1) of regulation 2 specifies the class of hereditament to which these assumptions are to be applied. These are hereditaments whose rateable value would be affected by one or more of four things. Firstly, the legislation of any country or territory; secondly, provision which is made under, and given effect by, legislation of any country or territory; thirdly, advice or guidance given by a public authority of any country or territory; and fourthly, anything done or not done by a person with a view to complying with these things.

Paragraphs (2) and (3) of regulation 2 prescribe the assumptions which are to be made when determining the rateable value of those hereditaments. The assumptions are that any change to a "relevant matter" as defined in paragraph (4) of regulation 2, which is directly or indirectly attributable to any of the four things listed in paragraph (1) of regulation 2, had not occurred.

Rhagdybiaeth bellach yw nad oedd unrhyw newid i fater perthnasol a ddisgrifir ym mharagraff (2) o reoliad 2 a ddigwyddodd ar ôl y diwrnod (fel y'i pennir o dan baragraff 2(3)(b) o Atodlen 6 i Ddeddf 1988) y canfuwyd gwerth yr hereditament arno, ond ar y diwrnod y lluniwyd y rhestr ardrethu neu cyn hynny, wedi digwydd ychwaith.

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 Diwygio Cyllid Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

A further assumption is that any change to a relevant matter described in paragraph (2) of regulation 2 that occurred after the day (as specified under paragraph 2(3)(b) of Schedule 6 to the 1988 Act) on which the valuation of the hereditament was determined, but on or before the day on which the rating list was compiled, had also not occurred.

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 Local Government Finance Reform, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

2023 Rhif 255 (Cy. 34)

**ARDRETHU A PHRSIO,
CYMRU**

**Rheoliadau Priso ar gyfer Ardrethu
(Rhagdybiaethau Rhagnodedig)
(Cymru) 2023**

Gwnaed 3 Mawrth 2023
Gosodwyd gerbron *Senedd*
Cymru 7 Mawrth 2023
Yn dod i rym 1 Ebrill 2023

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

Enwi, cychwyn a chymhwys

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Priso ar gyfer Ardrethu (Rhagdybiaethau Rhagnodedig) (Cymru) 2023 a deuant i rym ar 1 Ebrill 2023.

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

Priso hereditamentau

2.—(1) Mae'r rheoliad hwn yn gymwys i hereditament y byddai'r gwerth ardrethol a ddangosir ar restr ardrethu ar gyfer yr hereditament hwnnw, oni bai am y Rheoliadau hyn, yn cael ei effeithio o ganlyniad i—

(a) deddfwriaeth unrhyw wlad neu diriogaeth;

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- (1) 1988 p. 41. Diwygiwyd paragraff 2(8) gan adran 139 o Ddeddf Llywodraeth Leol a Thai 1989 (p. 42) a pharagraff 38(8) o Atodlen 5 iddi. *Gweler* adran 146(6) am y diffiniad o "prescribed".
- (2) Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672) ac maent wedi eu breinio bellach yng Ngweinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

2023 No. 255 (W. 34)

**RATING AND VALUATION,
WALES**

**The Valuation for Rating
(Prescribed Assumptions) (Wales)
Regulations 2023**

Made 3 March 2023
Laid before Senedd Cymru 7 March 2023
Coming into force 1 April 2023

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(2).

Title, commencement and application

1.—(1) The title of these Regulations is the Valuation for Rating (Prescribed Assumptions) (Wales) Regulations 2023 and they come into force on 1 April 2023.

(2) These Regulations apply in relation to Wales.

Valuation of hereditaments

2.—(1) This regulation applies to a hereditament where, but for these Regulations, the rateable value shown on a rating list for that hereditament would be affected as a result of—

(a) legislation of any country or territory;

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- (1) 1988 c. 41. Paragraph 2(8) was amended by section 139 of, and paragraph 38(8) of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42). *See* section 146(6) for the definition of "prescribed".
- (2) The powers of the Secretary of State were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672) and are now vested in the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

- (b) darpariaeth nad yw o fewn is-baragraff (a) ond a wneir o dan ddeddfwriaeth unrhyw wlad neu diriogaeth, ac y rhoddir effaith iddi drwy ddeddfwriaeth y wlad neu'r diriogaeth honno;
- (c) cyngor neu ganllawiau a roddir gan awdurdod cyhoeddus mewn unrhyw wlad neu diriogaeth;
- (d) unrhyw beth a wneir gan berson gyda'r nod o sicrhau cydymffurfedd ag unrhyw beth yn is-baragraff (a), (b) neu (c), neu unrhyw beth nas gwneir gan berson gyda'r nod hwnnw.

(2) At ddibenion canfod gwerth ardrethol hereditament y mae'r rheoliad hwn yn gymwys iddo ar gyfer unrhyw ddiwrnod ar 1 Ebrill 2023, neu ar ôl hynny, wrth gymhwyso darpariaethau is-baragraffau (1) i (7) o baragraff 2 o Atodlen 6 i Ddeddf 1988, rhaid rhagdybio, ar y diwrnod hwnnw, nad oedd unrhyw newid i fater perthnasol a oedd i'w briodoli'n uniongyrchol neu'n anuniongyrchol i ddeddfwriaeth, darpariaeth, cyngor, canllawiau neu sicrhau cydymffurfedd y cyfeirir ato yn rheoliad 2(1)(a) i (d), wedi digwydd.

(3) Mae'r rhagdybiaeth yn rheoliad 2(2) i'w chymhwyso hefyd at y dibenion hyn pan fo unrhyw newid o'r fath i fater perthnasol wedi digwydd ar ôl y diwrnod a bennir o dan baragraff 2(3)(b) o Atodlen 6 i Ddeddf 1988 ond ar y diwrnod y lluniwyd y rhestr ardrethu neu cyn hynny.

(4) Y materion perthnasol yw—

- (a) materion sy'n effeithio ar fwynhad ffisegol o'r hereditament;
- (b) dull neu gategori meddiannaeth yr hereditament;
- (c) materion nad ydynt yn effeithio ar gyflwr ffisegol yr ardal leol y mae'r hereditament wedi ei leoli ynddi ond sydd er hynny'n bresennol yn ffisegol yno;
- (d) defnyddio mangreoedd eraill sydd wedi eu lleoli yn ardal leol yr hereditament, neu feddiannu mangreoedd o'r fath.

(5) Yn y rheoliad hwn—

ystyr "awdurdod cyhoeddus" ("*public authority*") yw corff, swydd neu ddeiliad swydd sydd â swyddogaethau o natur gyhoeddus;

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

mae "deddfwriaeth" ("*legislation*") yn cynnwys unrhyw ddarpariaeth o natur ddeddfwriaethol;

mae i "hereditament" yr ystyr a roddir i "hereditament" gan adran 64 o Ddeddf 1988;

- (b) provision that is not within sub-paragraph (a) but is made under, and given effect by, legislation of any country or territory;
- (c) advice or guidance given by a public authority of any country or territory;
- (d) anything done or not done by a person with a view to compliance with anything within sub-paragraph (a), (b) or (c).

(2) For the purposes of determining the rateable value of a hereditament to which this regulation applies for any day on or after 1 April 2023, in applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the 1988 Act, it must be assumed that on that day, any change to a relevant matter that was directly or indirectly attributable to legislation, provision, advice, guidance or compliance referred to in regulation 2(1)(a) to (d), had not occurred.

(3) The assumption in regulation 2(2) is also to be applied for these purposes where any such change to a relevant matter occurred after the day specified under paragraph 2(3)(b) of Schedule 6 to the 1988 Act but on or before the day on which the rating list was compiled.

(4) The relevant matters are—

- (a) matters affecting the physical enjoyment of the hereditament;
- (b) the mode or category of occupation of the hereditament;
- (c) matters which, though not affecting the physical state of the locality in which the hereditament is situated, are nonetheless physically manifest there;
- (d) the use or occupation of other premises situated in the locality of the hereditament.

(5) In this regulation—

"the 1988 Act" ("*Deddf 1988*") means the Local Government Finance Act 1988;

"hereditament" ("*hereditament*") has the meaning given by section 64 of the 1988 Act;

"legislation" ("*deddfwriaeth*") includes any provision of a legislative character;

"public authority" ("*awdurdod cyhoeddus*") means a body, office or office holder that has functions of a public nature;

ystyr “rhestr ardrethu” (“*rating list*”) yw rhestr ardrethu annomestig leol neu ganolog o dan Ran 3 o Ddeddf 1988.

“rating list” (“*rhestr ardrethu*”) means a local non-domestic rating list or a central non-domestic rating list under Part 3 of the 1988 Act.

Rebecca Evans

Y Gweinidog Cyllid a Llywodraeth Leol, un o
Weinidogion Cymru
3 Mawrth 2023

Minister for Finance and Local Government, one of
the Welsh Ministers.
3 March 2023

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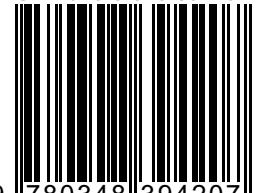
Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a goruchwyliaeth Jeff James, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd Deddfau Senedd y Brenin.

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of His Majesty’s Stationery Office and King’s Printer of Acts of Parliament.

£4.90

<http://www.legislation.gov.uk/id/wsi/2023/255>

ISBN 978-0-348-39420-7



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