



OFFERYNNAU STATUDOL  
CYMRU

WELSH STATUTORY  
INSTRUMENTS

2024 Rhif 38 (Cy. 13)

2024 No. 38 (W. 13)

**ARDRETHU A PHRISIO,  
CYMRU**

**RATING AND VALUATION,  
WALES**

Rheoliadau Ardrethu Annomestig  
(Rhyddhad Rhwydweithiau  
Gwresogi) (Cymru) 2024

The Non-Domestic Rating (Heat  
Networks Relief) (Wales)  
Regulations 2024

**NODYN ESBONIADOL**

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

Mae'r Rheoliadau hyn, sy'n gymwys o ran Cymru yn unig, yn rhagnodi amodau sydd i'w bodloni i fod yn gymwys i gael rhyddhad rhwydweithiau gwresogi rhag atebolrwydd am ardrethu annomestig.

Mae rheoliad 2 yn nodi ystyr "rhwydwaith gwresogi" o ran cymhwystra ar gyfer rhyddhad rhwydweithiau gwresogi.

Mae rheoliad 3 yn rhagnodi'r amodau sydd i'w bodloni o dan baragraff 6(1)(b) o Atodlen 4ZA i Ddeddf Cyllid Llywodraeth Leol 1988.

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.

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations, which apply in relation to Wales only, prescribe conditions to be satisfied to be eligible for heat networks relief from non-domestic rating liability.

Regulation 2 sets out the meaning of "heat network" for eligibility for heat networks relief.

Regulation 3 prescribes the conditions to be met under paragraph 6(1)(b) of Schedule 4ZA to the Local Government Finance Act 1988.

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.

**2024 Rhif 38 (Cy. 13)**

**ARDRETHU A PHRISIO,  
CYMRU**

**Rheoliadau Ardrethu Annomestig  
(Rhyddhad Rhwydweithiau  
Gwresogi) (Cymru) 2024**

*Gwnaed* 15 Ionawr 2024  
*Gosodwyd* gerbron *Senedd*  
*Cymru* 17 Ionawr 2024  
*Yn dod i rym* 1 Ebrill 2024

Mae Gweinidogion Cymru yn gwneud y Rheoliadau hyn drwy arfer y pwerau a roddir iddynt gan baragraff 6(1)(b) a (2) o Atodlen 4ZA i Ddeddf Cyllid Llywodraeth Leol 1988(1).

**Enwi, dod i rym a dehongli**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Rhyddhad Rhwydweithiau Gwresogi) (Cymru) 2024.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2024.

(3) Yn y Rheoliadau hyn, ystyr "y Ddeddf" yw Deddf Cyllid Llywodraeth Leol 1988.

**Ystyr rhwydwaith gwresogi**

2. At ddibenion paragraff 6 o Atodlen 4ZA i'r Ddeddf, ac at ddibenion rheoliad 3 o'r Rheoliadau hyn, ystyr "rhwydwaith gwresogi" yw cyfleuster sy'n cyflenwi ynni thermol o ffynhonnell ganolog at ddibenion—

- gwresogi gofod,
- oeri gofod, neu
- gwresogi dŵr domestig.

(1) 1988 p. 41. Mewnosodwyd Atodlen 4ZA gan adran 1 o Ddeddf Ardrethu Annomestig 2023 (p. 53). Gweler paragraff 11 o Atodlen 4ZA am y diffiniad o "the appropriate national authority". Gweler adran 146(6) am y diffiniad o "prescribed".

**2024 No. 38 (W. 13)**

**RATING AND VALUATION,  
WALES**

**The Non-Domestic Rating (Heat  
Networks Relief) (Wales)  
Regulations 2024**

*Made* 15 January 2024  
*Laid before Senedd Cymru* 17 January 2024  
*Coming into force* 1 April 2024

The Welsh Ministers make these Regulations in exercise of the powers conferred on them by paragraph 6(1)(b) and (2) of Schedule 4ZA to the Local Government Finance Act 1988(1).

**Title, coming into force and interpretation**

1.—(1) The title of these Regulations is the Non-Domestic Rating (Heat Networks Relief) (Wales) Regulations 2024.

(2) These Regulations come into force on 1 April 2024.

(3) In these Regulations, "the Act" means the Local Government Finance Act 1988.

**Meaning of heat network**

2. For the purposes of paragraph 6 of Schedule 4ZA to the Act, and for the purposes of regulation 3 of these Regulations, "heat network" means a facility which supplies thermal energy from a central source for the purposes of—

- space heating,
- space cooling, or
- heating domestic water.

(1) 1988 c. 41. Schedule 4ZA was inserted by section 1 of the Non-Domestic Rating Act 2023 (c. 53). See paragraph 11 of Schedule 4ZA for the definition of "the appropriate national authority". See section 146(6) for the definition of "prescribed".

## Yr amodau ar gyfer rhyddhad

3.—(1) Yr amodau sydd i'w bodloni at ddibenion paragraff 6(1)(b) o Atodlen 4ZA i'r Ddeddf yw, am y cyfnod o 12 mis sy'n dechrau â'r diwrnod y codir swm ynglŷn ag ef sydd o dan sylw, ei bod yn ymddangos i'r awdurdod bilio y mae'r rhwydwaith gwresogi yn ei ardal y bydd yr ynni thermol a gyflenwir gan y rhwydwaith gwresogi yn cael ei gynhyrchu o ffynhonnell garbon isel.

(2) Caiff y ffynhonnell garbon isel fod ar yr hereditament o dan sylw neu ar hereditament gwahanol.

(3) Yn y rheoliad hwn—

mae i “awdurdod bilio” yr ystyr a roddir i “billing authority” gan adran 144(2) o'r Ddeddf;

mae i “diwrnod y codir swm ynglŷn ag ef” yr ystyr a roddir i “chargeable day” gan adran 43(3) o'r Ddeddf;

ystyr “ffynhonnell garbon isel” (“*low-carbon source*”) yw ffynhonnell sy'n cynhyrchu ynni thermol y mae'r canlynol yn wir amdano—

- (a) mae o leiaf 75% ohono yn wres a gydgyhyrchir,
- (b) mae o leiaf 50% ohono yn wres adnewyddadwy,
- (c) mae o leiaf 50% ohono yn wres gwastraff, neu
- (d) mae o leiaf 75% ohono yn gyfuniad o wres adnewyddadwy, gwres gwastraff neu wres a gydgyhyrchir;

ystyr “gwres adnewyddadwy” (“*renewable heat*”) yw ynni thermol a gynhyrchir gan beiriannau a pheirianwaith ynni adnewyddadwy a eithrir, fel y'u diffinnir ym mharagraff (d) yn Nosbarth 1 o'r Atodlen i Reoliadau Prasio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) 2000(1);

ystyr “gwres a gydgyhyrchir” (“*cogenerated heat*”) yw ynni thermol a gynhyrchir yn yr un broses ac ar yr un pryd ag ynni trydanol neu ynni mecanyddol;

ystyr “gwres gwastraff” (“*waste heat*”) yw ynni thermol a gynhyrchir yn anochel fel sgil-gynnyrch proses arall ac na fyddai unrhyw ddefnydd iddo heblaw at ddibenion rhwydwaith gwresogi.

## Conditions for relief

3.—(1) The conditions to be satisfied for the purposes of paragraph 6(1)(b) of Schedule 4ZA to the Act are that, for the period of 12 months beginning with the chargeable day concerned, it appears to the billing authority in whose area the heat network is situated that the thermal energy supplied by the heat network will be generated from a low-carbon source.

(2) The low-carbon source may be located on the hereditament concerned or on a different hereditament.

(3) In this regulation—

“billing authority” (“*awdurdod bilio*”) has the meaning given by section 144(2) of the Act;

“chargeable day” (“*diwrnod y codir swm ynglŷn ag ef*”) has the meaning given by section 43(3) of the Act;

“cogenerated heat” (“*gwres a gydgyhyrchir*”) is thermal energy which is produced in the same process and at the same time as electrical or mechanical energy;

“low-carbon source” (“*ffynhonnell garbon isel*”) is a source which generates thermal energy, of which at least—

- (a) 75% is cogenerated heat,
- (b) 50% is renewable heat,
- (c) 50% is waste heat, or
- (d) 75% is a combination of renewable, waste or cogenerated heat;

“renewable heat” (“*gwres adnewyddadwy*”) is thermal energy generated by excepted renewables plant and machinery, as defined in paragraph (e) in Class 1 of the Schedule to the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000(1);

“waste heat” (“*gwres gwastraff*”) is thermal energy unavoidably generated as a by-product of another process and which would have no use other than for the purposes of a heat network.

(1) O.S. 2000/1097 (Cy. 75), a ddiwygiwyd gan O.S. 2023/1229 (Cy. 217); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(1) S.I. 2000/1097 (W. 75), amended by S.I. 2023/1229 (W. 217); there are other amending instruments but none is relevant to these Regulations.

*Rebecca Evans*

Y Gweinidog Cyllid a Llywodraeth Leol, un o  
Weinidogion Cymru  
15 Ionawr 2024

Minister for Finance and Local Government, one of  
the Welsh Ministers  
15 January 2024

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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.

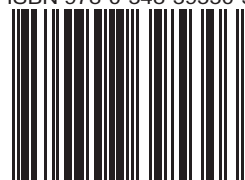
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