



Deddf Cyllid Llywodraeth Leol (Cymru) 2024

2024 dsc 6

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Deddf Cyllid Llywodraeth Leol (Cymru) 2024

Deddf gan Senedd Cymru i wneud darpariaeth ynghylch ardrethu annomestig a'r dreth gyngor.
[16 Medi 2024]

Gan ei fod wedi ei basio gan Senedd Cymru ac wedi derbyn cydsyniad Ei Fawrhydi, deddfir fel a ganlyn:

RHAN 1

ARDRETHU ANNOMESTIG

Cyflwyniad

1 Trosolwg o Ran 1

- Mae'r Rhan hon yn diwygio Deddf Cyllid Llywodraeth Leol 1988 (p. 41) ("Deddf 1988"), o ran Cymru, fel a ganlyn.
- Mae Rhan 3 o Ddeddf 1988 yn gwneud darpariaeth ynghylch ardrethu annomestig. Mae adrannau 2 a 3 yn mewnosod adrannau newydd 41ZA a 52ZA yn Neddf 1988, gan ailddatgan darpariaeth ynghylch llunio rhestrau ardrethu annomestig lleol a chanolog ar gyfer Cymru. Mae'r rhestrau'n cynnwys manylion hereditamentau a'u gwerthoedd ardrethol. Mae adrannau 2 a 3 yn byrhau'r cyfnod rhwng blynyddoedd ailbrisio o 5 mlynedd i 3 blynedd. Mae adran 4 yn mewnosod pŵer yn Neddf 1988 i Weinidogion Cymru i newid y cyfnod hwnnw neu ddyddiad blwyddyn ailbrisio yn y dyfodol drwy reoliadau.
- Mae Atodlenni 4ZA, 4ZB a 5A i Ddeddf 1988 yn nodi rhyddhadau rhag ardrethu annomestig ar gyfer disgrifiadau penodol o hereditamentau. Mae adran 5 yn mewnosod darpariaeth ym mhob un o'r Atodlenni hyn i Weinidogion Cymru i ddiwygio neu i dynnu'n ôl ryddhadau presennol ac i roi rhyddhadau newydd drwy reoliadau.

- (4) Mae paragraff 2 o Atodlen 4ZB i Ddeddf 1988 yn darparu ar gyfer rhyddhad llawn rhag ardrethu annomestig pan fo hereditament heb ei feddiannu, pan fo'r talwr ardrethi yn elusen neu'n glwb cofrestredig a phan fo amodau o ran y defnydd nesaf o'r hereditament wedi eu bodloni. Mae adran 6 yn ailddatgan y paragraff hwn ac yn ychwanegu at yr amodau y mae rhaid eu bodloni er mwyn i'r rhyddhad fod yn gymwys.
- (5) Mae adran 46A o Ddeddf 1988 yn darparu ar gyfer barnu bod adeiladau newydd wedi eu cwblhau ar ddiwrnod penodol (a'u bod felly'n gymwys i'w cynnwys ar restr ardrethu annomestig leol neu ganolog). Mae adran 7 yn diwygio'r adran honno (drwy ehangu'r diffiniad o adeilad newydd) fel ei bod yn gymwys i adeiladau presennol sydd wedi cael eu haddasu pan fo'r adeiladau hynny wedi eu cynnwys mewn hereditamentau sydd wedi eu dileu oddi ar restr.
- (6) Mae adran 47 o Ddeddf 1988 yn galluogi awdurdod bilio i roi neu amrywio rhyddhad rhag ardrethu annomestig yn ddarostyngedig i amodau a nodir yn yr adran. Mae adran 8 yn diwygio'r adran honno er mwyn dileu'r terfyn amser ar wneud penderfyniadau o ran rhoi neu amrywio rhyddhad.
- (7) Mae Atodlen 5 i Ddeddf 1988 yn gwneud darpariaeth ynghylch hereditamentau sy'n esempt rhag ardrethu annomestig ac mae'n cynnwys pŵer cyfyngedig i Weinidogion Cymru i roi esemptiadau ychwanegol. Mae adran 9 yn disodli'r pŵer hwnnw â phŵer diamod i Weinidogion Cymru i ddiwygio esemptiadau presennol neu eu tynnu'n ôl ac i greu esemptiadau newydd drwy reoliadau.
- (8) Mae Atodlen 7 i Ddeddf 1988 yn gwneud darpariaeth mewn cysylltiad â gosod lluosyddion a ddefnyddir i gyfrifo ardrethu annomestig. Mae adran 10 yn mewnosod pŵer newydd i Weinidogion Cymru i ddarparu ar gyfer lluosyddion gwahaniaethol mewn cysylltiad â disgrifiadau o hereditamentau sydd i gael eu pennu mewn rheoliadau. Mae adran 11 yn diwygio'r fformiwlâu yn Atodlenni 4ZA, 4ZB a 5A i Ddeddf 1988 ar gyfer cyfrifo ardrethi annomestig o ran hereditamentau yng Nghymru er mwyn adlewyrchu'r newidiadau a wneir gan adran 10 mewn perthynas â gosod lluosyddion gwahaniaethol.
- (9) Mae Atodlen 9 i Ddeddf 1988 yn gosod dyletswyddau ar dalwyr ardrethi a thalwyr ardrethi posibl i hysbysu swyddogion prisio am wybodaeth sy'n ymwneud â'u hatebolrwydd o ran ardreth annomestig mewn cysylltiad â hereditament, ac mae'n darparu ar gyfer gorfodi'r dyletswyddau (drwy gosbau sifil a throseddol). Mae adran 12 yn diwygio Atodlen 9 fel bod y darpariaethau hyn yn gymwys o ran hereditamentau yng Nghymru.
- (10) Mae adran 13 yn mewnosod adrannau 63F i 63M yn Neddf 1988. Mae'r adrannau newydd yn gwneud darpariaeth ynghylch gwrthweithio manteision a geir o drefniadau artiffisial i osgoi ardrethu annomestig. Maent yn cynnwys darpariaeth sy'n galluogi Gweinidogion Cymru i wneud rheoliadau sy'n darparu bod trefniant o fath penodedig yn drefniant artiffisial (oni bai, yn unol â'r rheoliadau, fod awdurdod bilio neu Weinidogion Cymru yn penderfynu fel arall mewn achos penodol); darpariaeth sy'n ei gwneud yn ofynnol i awdurdodau bilio (neu Weinidogion Cymru) drin personau fel pe baent yn atebol am dalu'r symiau a godir a fuasai, neu a fyddai, yn daladwy yn absenoldeb trefniant artiffisial i osgoi ardrethu annomestig; darpariaeth ar gyfer proses adolygu ac apelio; darpariaeth sy'n galluogi Gweinidogion Cymru i wneud rheoliadau sy'n gosod cosbau ariannol pan fo person yr ymdrinnir ag ef fel pe bai'n atebol yn methu â thalu swm dyledus.

- (11) Mae adran 14 yn mewnosod adran 143A yn Neddf 1988. Mae adran 143A yn gwneud darpariaeth ynghylch pwerau Gweinidogion Cymru i wneud gorchmynion a rheoliadau o dan y Ddeddf (gan ailddatgan darpariaethau adran 143 o Ddeddf 1988 i'r graddau y maent yn gymwys mewn cysylltiad â phwerau Gweinidogion Cymru).

Rhestrau ardrethu

2 Rhestrau ardrethu lleol

- (1) Mae Deddf 1988 wedi ei diwygio fel a ganlyn.
- (2) Yn adran 41 –
- (a) yn is-adran (1), ar ôl “billing authority” mewnosoder “in England”;
 - (b) yn is-adran (2), hepgorer “, subject to subsection (2A)”;
 - (c) yn is-adran (2A), yn lle “In the case of a billing authority in England” rhodder “But”;
 - (d) hepgorer is-adran (9);
 - (e) yn y pennawd, ar ôl “lists” mewnosoder “: England”.
- (3) Ar ôl adran 41, mewnosoder –

“41ZA Local rating lists: Wales

- (1) The valuation officer for a billing authority in Wales must compile lists for the authority (to be called its local non-domestic rating lists) in accordance with this Part.
- (2) A list must be compiled on 1 April in each revaluation year.
- (3) Revaluation years are 2026 and every third year afterwards.
- (4) A list comes into force on the day on which it is compiled and remains in force until the next list is compiled.
- (5) Before a list is compiled the valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
- (6) No later than 31 December preceding a day on which a list is to be compiled, the valuation officer must send to the authority a copy of the list proposed to be compiled (on the information then before the officer).
- (7) The authority must keep a copy of the proposed list electronically and must take such steps as it thinks suitable for giving notice of it.
- (8) As soon as is reasonably practicable after compiling a list, the valuation officer must send a copy of it to the authority.
- (9) The authority must keep a copy of the list electronically.
- (10) The valuation officer must maintain a list within subsection (11) for so long as is necessary for the purposes of this Part, whether or not the list is still in force.
- (11) A list is within this subsection if it was –

- (a) compiled under this section, or
 - (b) required to be compiled on 1 April 1990, 1 April 1996, 1 April 2000, 1 April 2005, 1 April 2010, 1 April 2017 or 1 April 2023.
- (12) In maintaining the list that was required to be compiled on 1 April 1990, the valuation officer may take into account information obtained under section 82 or 86 of the 1967 Act."

3 Rhestrau ardrethu canolog

- (1) Mae Deddf 1988 wedi ei diwygio fel a ganlyn.
- (2) Yn adran 52—
 - (a) yn is-adran (1), ar ôl "lists", yn y lle cyntaf y mae'n ymddangos, mewnosoder "for England";
 - (b) yn is-adran (2), hepgorer ", subject to subsection (2A)";
 - (c) yn is-adran (2A), yn lle "In the application of this section to England" rhodder "But";
 - (d) hepgorer is-adran (8);
 - (e) yn y pennawd, ar ôl "lists" mewnosoder "for England".
- (3) Ar ôl adran 52, mewnosoder —

"52ZA Central rating lists for Wales

- (1) The central valuation officer must compile lists for Wales (to be called central non-domestic rating lists) in accordance with this Part.
- (2) A list must be compiled on 1 April in each revaluation year.
- (3) Revaluation years are 2026 and every third year afterwards.
- (4) A list comes into force on the day on which it is compiled and remains in force until the next list is compiled.
- (5) Before a list is compiled the central valuation officer must take such steps as are reasonably practicable to ensure that it is accurately compiled on 1 April concerned.
- (6) No later than 31 December preceding a day on which a list is to be compiled, the central valuation officer must send to the Welsh Ministers a copy of the list proposed to be compiled (on the information then before the officer).
- (7) The Welsh Ministers must keep a copy of the proposed list electronically.
- (8) As soon as is reasonably practicable after compiling a list, the central valuation officer must send a copy of it to the Welsh Ministers.
- (9) The Welsh Ministers must keep a copy of the list electronically.
- (10) The central valuation officer must maintain a list within subsection (11) for so long as is necessary for the purposes of this Part, whether or not the list is still in force.

- (11) A list is within this subsection if it was –
- (a) compiled under this section, or
 - (b) required to be compiled on 1 April 1990, 1 April 1995, 1 April 2000, 1 April 2005, 1 April 2010, 1 April 2017 or 1 April 2023.”

4 Pŵer i ddiwygio'r flwyddyn ailbrisio

O flaen adran 55 o Ddeddf 1988, mewnosoder –

“54AB Power to amend revaluation year: Wales

- (1) The Welsh Ministers may by regulations amend sections 41ZA(3) and 52ZA(3) so as to –
 - (a) substitute a different year for the year that is for the time being specified as the revaluation year;
 - (b) insert a reference to a different year from the year that would otherwise be the revaluation year;
 - (c) substitute a different interval between revaluation years for the interval that is for the time being specified there;
 - (d) make other amendments to section 41ZA(3) or 52ZA(3) that are consequential on, or incidental to, the amendments made under paragraph (a), (b) or (c).
- (2) If regulations are made –
 - (a) under subsection (1)(a) or (b), they must specify the same year in both sections 41ZA(3) and 52ZA(3);
 - (b) under subsection (1)(c), they must specify the same interval in both sections 41ZA(3) and 52ZA(3).
- (3) Where regulations under subsection (1)(c) substitute a different interval, the Welsh Ministers must by regulations also amend the period of years specified in section 58(10)(a) so that it is the same as that interval.”

Rhyddhadau

5 Pwerau i roi ac amrywio rhyddhadau, a'u tynnu'n ôl

- (1) Mae Deddf 1988 wedi ei diwygio fel a ganlyn.
- (2) Yn Atodlen 4ZA –
 - (a) ar ôl paragraff 8, mewnosoder –

“PART 3A

POWERS TO CONFER, VARY AND WITHDRAW RELIEFS: WALES

Power to confer partial reliefs

- 8A (1) Where this paragraph applies in relation to a hereditament, the

chargeable amount for a chargeable day is to be calculated in accordance with the formula –

$$\frac{AxM}{C} - F.$$

- (2) This paragraph applies in relation to a hereditament where –
- (a) the hereditament is situated in Wales, and
 - (b) on the day concerned, in relation to the hereditament –
 - (i) conditions prescribed by the Welsh Ministers in regulations are satisfied, and
 - (ii) F is an amount that is greater than 0 but less than the sum of –

$$\frac{AxM}{C}.$$

- (3) Regulations under sub-paragraph (2)(b)(i) may –
- (a) prescribe more than one condition or set of conditions that may be satisfied such that this paragraph applies;
 - (b) make provision about the application of more than one condition or set of conditions in relation to a hereditament.

Power to confer additional full reliefs

- 8B (1) Where this paragraph applies in relation to a hereditament the chargeable amount for a chargeable day is zero.
- (2) This paragraph applies where the hereditament is situated in Wales, and where, on the day concerned, conditions prescribed by the Welsh Ministers in regulations are satisfied.
- (3) Regulations under sub-paragraph (2) may prescribe more than one condition or set of conditions that may be satisfied such that this paragraph applies.

Power to vary or withdraw reliefs

8C The Welsh Ministers may by regulations amend or repeal any provision in Parts 2 and 3 of this Schedule for the purposes of varying or withdrawing, in relation to a hereditament in Wales, a relief set out in those Parts.”;

- (b) ym mharagraff 9, mae’r tabl wedi ei ddiwygio fel a ganlyn –
- (i) yn yr ail res, yn lle “Paragraphs 2 and 4” rhodder “Paragraph 2 and any of 4 or 8A”;
 - (ii) ym mhob lle y mae’n ymddangos yn y drydedd a’r bedwaredd res, yn lle “or 4” rhodder “, 4 or 8A”;
 - (iii) ar ôl y bumed res, yn y golofn gyntaf mewnosoder “Paragraph 8B and any of 2, 4 or 8A”;

- (iv) ar ôl y bumed res, yn yr ail golofn mewnosoder “Paragraph 8B”;
- (c) ar ôl paragraff 9, mewnosoder –
 - “9A The Welsh Ministers may by regulations amend paragraph 9 for the purpose of providing for the calculation of the chargeable amount in relation to any hereditament in Wales in respect of which more than one paragraph in Parts 2 and 3 of this Schedule apply.”;
- (d) ym mharagraff 10, ar ôl is-baragraff (6), mewnosoder –
 - “(6A) “F” is an amount prescribed or calculated in accordance with provision prescribed by the Welsh Ministers in regulations.
 - (6B) Regulations under sub-paragraph (6A) may prescribe different amounts, or make different provision for calculating an amount, in relation to different conditions or sets of conditions prescribed by the Welsh Ministers in regulations under paragraph 8A(2)(b)(i).”
- (3) Yn Atodlen 4ZB –
 - (a) ar ôl paragraff 2, mewnosoder –

“PART 2A

POWERS TO CONFER, VARY AND WITHDRAW RELIEFS: WALES

Power to confer additional partial reliefs: Wales

- 2A (1) Where this paragraph applies in relation to a hereditament, the chargeable amount for a chargeable day is to be calculated in accordance with the formula –

$$\frac{AxM}{C} - F.$$

- (2) This paragraph applies in relation to a hereditament where –
- (a) the hereditament is situated in Wales, and
 - (b) on the day concerned, in relation to the hereditament –
 - (i) conditions prescribed by the Welsh Ministers in regulations are satisfied, and
 - (ii) F is an amount that is greater than 0 but less than the sum of –

$$\frac{AxM}{C}.$$

- (3) Regulations under sub-paragraph (2)(b)(i) may –
- (a) prescribe more than one condition or set of conditions that may be satisfied such that this paragraph applies;
 - (b) make provision about the application of more than one condition or set of conditions in relation to a hereditament.

Power to confer additional full reliefs

- 2B (1) Where this paragraph applies in relation to a hereditament, the chargeable amount for a chargeable day is zero.
- (2) This paragraph applies where the hereditament is situated in Wales, and where, on the day concerned, conditions prescribed by the Welsh Ministers in regulations are satisfied.
- (3) Regulations under sub-paragraph (2) may prescribe more than one condition or set of conditions that may be satisfied such that this paragraph applies.

Power to vary or withdraw reliefs

- 2C The Welsh Ministers may by regulations amend or repeal any provision in Part 2 of this Schedule for the purpose of varying or withdrawing, in relation to a hereditament in Wales, a relief set out in that Part.

PART 2B

CASES WHERE MORE THAN ONE RELIEF APPLIES: WALES

- 2D (1) In relation to a hereditament in respect of which paragraph 2 and any of paragraphs 2A or 2B apply, the chargeable amount for a chargeable day is to be calculated in accordance with paragraph 2.
- (2) But if paragraph 2 does not apply in relation to a hereditament in respect of which paragraphs 2A and 2B apply, the chargeable amount for a chargeable day is to be calculated in accordance with paragraph 2B.
- 2E The Welsh Ministers may by regulations amend paragraph 2D for the purpose of providing for the calculation of the chargeable amount in relation to any hereditament in Wales in respect of which more than one paragraph in Parts 2 and 2A of this Schedule apply.”;
- (b) ym mharagraff 3, ar ôl is-baragraff (5) mewnosoder –
- “(5A) “F” is an amount prescribed or calculated in accordance with provision prescribed by the Welsh Ministers in regulations.
- (5B) Regulations under sub-paragraph (5A) may prescribe different amounts, or make different provision for calculating an amount, in relation to different conditions or sets of conditions prescribed by the Welsh Ministers in regulations under paragraph 2A(2)(b)(i).”
- (4) Yn Atodlen 5A –
- (a) ar ôl paragraff 4, mewnosoder –

"PART 2A

POWERS TO CONFER, VARY AND WITHDRAW RELIEFS: WALES

Power to confer additional partial reliefs: Wales

- 4A (1) Where this paragraph applies in relation to a hereditament in Wales, the chargeable amount for a chargeable day is to be calculated in accordance with the formula –

$$\frac{AxM}{C} - F.$$

- (2) This paragraph applies in relation to a hereditament where –
- (a) the hereditament is situated in Wales, and
 - (b) on the day concerned, in relation to the hereditament –
 - (i) conditions prescribed by the Welsh Ministers in regulations are satisfied, and
 - (ii) F is an amount that is greater than 0 but less than the sum of –

$$\frac{AxM}{C}.$$

- (3) Regulations under sub-paragraph (2)(b)(i) may –
- (a) prescribe more than one condition or set of conditions that may be satisfied such that this paragraph applies;
 - (b) make provision about the application of more than one condition or set of conditions in relation to a hereditament.

Power to confer additional full reliefs

- 4B (1) Where this paragraph applies in relation to a hereditament the chargeable amount for a chargeable day is zero.
- (2) This paragraph applies where the hereditament is situated in Wales and where, on the day concerned, conditions prescribed by the Welsh Ministers in regulations are satisfied.
- (3) Regulations under sub-paragraph (2) may prescribe more than one condition or set of conditions that may be satisfied such that this paragraph applies.

Power to vary or withdraw reliefs

- 4C The Welsh Ministers may by regulations amend or repeal any provision in Part 2 of this Schedule for the purpose of varying or withdrawing, in relation to a hereditament in Wales, a relief set out in that Part.”;
- (b) ym mharagraff 5(1)(a), yn lle “a central non-domestic rating list in force for the year” rhodder “the central non-domestic rating list in force for the year in relation to England”;

(c) ar ôl paragraff 5, mewnosoder –

“5A (1) This paragraph applies if –

- (a) for any day in a financial year any description of hereditament is shown against a person’s name in the central non-domestic rating list in force for the year in relation to Wales, and
 - (b) more than one of paragraphs 2, 4A and 4B apply in relation to that description of hereditament for that day.
- (2) If paragraph 4B and any of paragraphs 2 or 4A apply in relation to that description of hereditament for that day, the chargeable amount for that day is to be calculated in accordance with paragraph 4B.
- (3) But if paragraph 4B does not apply in relation to that description of hereditament for that day, the chargeable amount for that day is to be calculated in accordance with paragraph 2.

5B The Welsh Ministers may by regulations amend paragraph 5A for the purpose of providing for the calculation of the chargeable amount in relation to any description of hereditament in Wales in respect of which more than one paragraph in Parts 2 and 2A of this Schedule apply.”;

(d) ym mharagraff 6, ar ôl is-baragraff (5) mewnosoder –

- “(5A) “F” is an amount prescribed or calculated in accordance with provision prescribed, by the Welsh Ministers in regulations.
- (5B) Regulations under sub-paragraph (5A) may prescribe different amounts, or different provision for calculating an amount, in relation to different conditions or sets of conditions prescribed by the Welsh Ministers in regulations under paragraph 4A(2)(b)(i).”

6 Hereditamentau heb eu meddiannu: rhyddhad ardrethi elusennol

(1) Mae Atodlen 4ZB i Ddeddf 1988 wedi ei diwygio fel a ganlyn.

(2) Ym mharagraff 2(2), ar ôl “applies” mewnosoder “in relation to England”.

(3) Ar ôl paragraff 2(2), mewnosoder –

“(3) This paragraph applies in relation to Wales where –

- (a) on the day concerned, the ratepayer is a charity or trustees for a charity,
- (b) the billing authority is satisfied that –
 - (i) the hereditament is unoccupied on the day concerned for a reason related to the charitable purposes of the charity (or of that and other charities), and
 - (ii) when next in use the hereditament will be wholly or mainly used for the charitable purposes of the charity (or of that and other charities), and
- (c) the trustees for the charity have provided the billing authority with a copy of –

- (i) the charity's most recent accounts as set out in sub-paragraph (4), and
 - (ii) if an annual report is required to be prepared under section 162(1) or 168(3) of the Charities Act 2011, the charity's most recent report.
- (4) The accounts of a charity referred to in sub-paragraph (3)(c)(i) are –
 - (a) in the case of a charitable company, its annual accounts prepared under Part 16 of the Companies Act 2006 in relation to which any of the following conditions is satisfied –
 - (i) they have been audited,
 - (ii) they have been examined by an independent examiner under section 145(1)(a) of the Charities Act 2011, or
 - (iii) they relate to a year in respect of which the company is exempt from audit under Part 16 of the Companies Act 2006 and neither section 144(2) nor section 145(1) of the Charities Act 2011 applies;
 - (b) in the case of an exempt charity, the accounts audited in pursuance of any statutory or other requirement or, if its accounts are not required to be audited, the accounts prepared in respect of the charity;
 - (c) in the case of all other charities, the statement of accounts prepared under section 132(1) of the Charities Act 2011 or the account and statement prepared under section 133 of that Act.
- (5) The reference in sub-paragraph (3)(c)(i) to a charity's accounts includes, in relation to a charity whose trustees have prepared group accounts under section 138(2) of the Charities Act 2011, those group accounts.
- (6) The reference in sub-paragraph (3)(c) to "most recent" in relation to a charity's accounts and report means most recently prepared, audited or examined (as the case may be) before the day concerned.
- (7) In sub-paragraphs (4) and (5) –
 - "charitable company" has the meaning given by section 193 of the Charities Act 2011;
 - "exempt charity" has the meaning given by section 22(1) of the Charities Act 2011;
 - "group accounts" has the meaning given by section 142 of the Charities Act 2011.
- (8) This paragraph also applies in relation to Wales where –
 - (a) on the day concerned, the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs), and
 - (b) the billing authority is satisfied that when next in use the hereditament will be wholly or mainly used –

- (i) for the purposes of that club and that club will be such a registered club, or
- (ii) for the purposes of two or more clubs including that club, and each of those clubs will be such a registered club."

*Hysbysiadau cwblhau***7 Hysbysiadau cwblhau ar gyfer adeiladau newydd**

- (1) Mae adran 46A o Ddeddf 1988 wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (6), ar ôl paragraff (b)(iii) mewnosoder –

“(iv) a building that has been subject to alterations where the building is comprised in a hereditament situated in Wales that was (but is no longer) shown in a list.”

*Rhyddhad yn ôl disgrisiwn***8 Rhyddhad yn ôl disgrisiwn: terfyn amser**

- (1) Mae adran 47 o Ddeddf 1988 wedi ei diwygio fel a ganlyn.
- (2) Ar ôl is-adran (6A), mewnosoder –

“(6B) A decision under subsection (3) by a billing authority in Wales is invalid as regards a day if –

- (a) the day falls before the end of the financial year beginning on 1 April 2023, and
- (b) the decision is made more than six months after the end of the financial year in which the day falls.”

- (3) Hepgorer is-adran (7).

*Esemptiadau***9 Pwerau i roi ac amrywio esemptiad, a’i dynnu’n ôl**

- (1) Mae Deddf 1988 wedi ei diwygio fel a ganlyn.
- (2) Yn Atodlen 5, ar ôl paragraff 20 mewnosoder –

“Powers to confer, vary and withdraw exemption: Wales

20A (1) The Welsh Ministers may by regulations, for the purpose in subparagraph (2) –

- (a) insert provision in relation to Wales into this Schedule;
- (b) amend, revoke or repeal, in relation to Wales –

- (i) any provision inserted into this Schedule under paragraph (a);
- (ii) any other provision in this Schedule.

- (2) The purpose is to confer, vary or withdraw an exemption from the chargeable amount for a chargeable day.”

*Lluosyddion ardrethu annomestig***10 Cyfrifo lluosyddion ardrethu annomestig**

Yn Atodlen 7 i Ddeddf 1988, ar ôl Rhan A1 mewnosoder –

“PART A2

NON-DOMESTIC RATING MULTIPLIERS: WALES

Introduction

A13 This Part of this Schedule has effect to determine, in relation to Wales, the non-domestic rating multiplier for each chargeable financial year.

Calculation of non-domestic rating multiplier: revaluation years

A14 (1) The non-domestic rating multiplier for a revaluation year is to be calculated in accordance with the formula –

$$\frac{AxBxD}{CxE.}$$

(2) In sub-paragraph (1) –

- (a) “A” is the non-domestic rating multiplier for the financial year preceding the year concerned;
- (b) “B” is the consumer prices index for September of the financial year preceding the year concerned;
- (c) “C” is –
 - (i) the consumer prices index for September of the financial year which precedes that preceding the year concerned, or
 - (ii) where the base month for the consumer prices index for September of the financial year which precedes that preceding the year concerned (the first year) differs from that for the index for September of the year which precedes the year concerned (the second year), the figure which the Welsh Ministers calculate would have been the consumer prices index for September of the first year if the base month for that index had been the same as the base month for the index for September of the second year;
- (d) “D” is the number of whole pounds in the Welsh Ministers’ estimate of the total of the appropriate rateable values of all appropriate hereditaments, where –
 - (i) appropriate rateable values are those which will be shown in lists for the last day of the financial year preceding the year concerned once all alterations to those lists have been made, and

- (ii) appropriate hereditaments are those which will be shown in lists for that day once all alterations to those lists have been made;
- (e) “E” is the number of whole pounds in the Welsh Ministers’ estimate of the total of the appropriate rateable values of all appropriate hereditaments, where –
 - (i) appropriate rateable values are those which will be shown in lists for the first day of the financial year concerned once all alterations to those lists have been made (including rateable values which will be shown in lists for a later day as a result of any alterations of the lists because of the inaccuracy of the lists for that first day), and
 - (ii) appropriate hereditaments are those which will be shown in lists for that first day once all alterations to those lists have been made.
- (3) The Welsh Ministers must make estimates under sub-paragraph (2)(d) and (e) on the basis of information available to them on such date as they determine.
- (4) But this paragraph does not apply for the purposes of –
 - (a) Schedules 4ZA and 4ZB, in respect of a hereditament of a description specified in regulations under paragraph A16(1)(a);
 - (b) Schedule 5A, in respect of an amount of a rateable value shown against the name of a designated person in the central non-domestic rating list specified in regulations under paragraph A16(1)(b).

Calculation of non-domestic rating multiplier: other years

- A15 (1) The non-domestic rating multiplier for a chargeable financial year other than a revaluation year is –
- (a) the default amount, or
 - (b) if the Welsh Ministers make an adjustment to that amount under sub-paragraph (4), that amount as adjusted.
- (2) The default amount is to be calculated in accordance with the formula –
- $$\frac{AxB}{C}.$$
- (3) In sub-paragraph (2), “A”, “B” and “C” have the meanings given in paragraph A14.
 - (4) The Welsh Ministers may make an adjustment to the default amount to reflect the extent to which their last estimate of the total mentioned in paragraph A14(2)(d) or (e) appears to them to differ from the actual total.

- (5) But this paragraph does not apply for the purposes of –
- (a) Schedules 4ZA and 4ZB, in respect of a hereditament of a description specified in regulations under paragraph A16(1)(a);
 - (b) Schedule 5A, in respect of an amount of a rateable value shown against the name of a designated person in the central non-domestic rating list specified in regulations under paragraph A16(1)(b).

Calculation of differential multipliers

- A16 (1) The Welsh Ministers may by regulations provide that the non-domestic rating multiplier for a chargeable financial year in respect of –
- (a) a description, specified in regulations, of hereditaments on local non-domestic rating lists, or
 - (b) an amount (or amounts), of a rateable value shown against the name of a designated person in the central non-domestic rating list,

is to be calculated in accordance with the formula –

$$M \times N.$$

- (2) In sub-paragraph (1) –
- (a) “M” is the non-domestic rating multiplier for the chargeable financial year under paragraph A14 or A15 (as the case may be);
 - (b) “N” is a number prescribed by the Welsh Ministers in regulations.
- (3) Regulations under this paragraph may prescribe different values for N in relation to –
- (a) different specified descriptions of hereditaments on local non-domestic rating lists;
 - (b) different specified amounts of rateable values shown against the names of designated persons in the central non-domestic rating list.
- (4) But regulations under this paragraph may only specify descriptions of hereditaments on local non-domestic rating lists by reference to one or more of –
- (a) the rateable value shown in the list for –
 - (i) the chargeable day concerned, or
 - (ii) the first day of the financial year,
 as regards a hereditament;
 - (b) the location shown in the list as regards a hereditament;
 - (c) any description shown in the list for –
 - (i) the chargeable day concerned, or

- (ii) the first day of the financial year,
as regards a hereditament.
- (5) Regulations under sub-paragraph (1)(b) may specify an amount of a rateable value by reference to a range of amounts.

Calculation of differential multipliers: supplementary

- A17 (1) Where paragraph 3 of Schedule 4ZA (improvement relief) applies in respect of a hereditament, regulations under paragraph A16 apply in respect of that hereditament as though the amount of the rateable value shown for the day in respect of the hereditament under section 42(4) is the amount of that rateable value minus G.
- (2) Where paragraph 3 of Schedule 5A (improvement relief) applies, regulations under paragraph A16 apply in respect of the amount of the rateable value shown for the day against the name of the ratepayer under section 53(3) as though the amount shown for that day is the amount of that rateable value minus G.
- (3) In sub-paragraphs (1) and (2), "G" is the amount prescribed, or calculated in accordance with provision prescribed, by the Welsh Ministers under paragraph 10(7) of Schedule 4ZA or paragraph 6(6) of Schedule 5A (as the case may be).
- (4) If—
- (a) regulations are made under paragraph A16(3)(a), and
 - (b) more than one of the descriptions specified in the regulations applies in respect of a hereditament,
- that hereditament is to be treated as though only the description in respect of which the value of N is lowest applies.

Welsh Ministers' power to alter the calculations for non-domestic rating multipliers

- A18 The Welsh Ministers may by regulations amend, repeal or disapply paragraph A14 or A15 so as to—
- (a) substitute for references to the consumer prices index references to another index, or
 - (b) provide that—
 - (i) B is a figure specified or described in (or calculated in a manner specified in) the regulations;
 - (ii) C is a figure so specified or described (or so calculated).

Making and giving notice of calculations etc.

- A19 (1) The Welsh Ministers must, in advance of each chargeable financial year—
- (a) calculate for that year—

- (i) the non-domestic rating multiplier under paragraph A14 or A15 (as the case may be), and
- (ii) if regulations under paragraph A16 are in force, the non-domestic rating multiplier under that paragraph, and
- (b) as soon as is reasonably practicable after doing so, serve on each billing authority a notice stating the non-domestic rating multipliers as calculated under paragraph (a).
- (2) In calculating a multiplier, a part of a whole (if any) is to be calculated to three decimal places only.
- (3) The notice must show how any calculation has been made and contain details of any estimates or adjustments that have been made.
- (4) Where the financial year is one for which the Welsh Ministers have calculated a figure for C under paragraph A14(2)(c)(ii), the notice must contain the figure they have calculated.
- (5) Where the financial year is a revaluation year, the notice must specify the date determined under paragraph A14(3) for the purpose of making estimates under paragraph A14(2)(d) and (e).
- (6) A calculation made by the Welsh Ministers under this paragraph is invalid if made at a time when regulations under paragraph A18 which are effective in relation to the year have not come into force.

Interpretation

A20 (1) In this Part—

- (a) “the consumer prices index” means the general index of consumer prices (for all items) published by the Statistics Board or, if that index is not published for a relevant month, any substituted index or index figures published by the Board;
- (b) “the base month” for the consumer prices index for September of a particular year is the month for which the consumer prices index is taken to be 100 and by reference to which the index for the September in question is calculated.
- (2) In this Part “revaluation year” means a chargeable financial year at the beginning of which new lists must be compiled (see sections 41ZA(3) and 52ZA(3)).”

11 Cyfrifo lluosyddion ardrethu annomestig: darpariaeth atodol

(1) Mae Deddf 1988 wedi ei diwygio fel a ganlyn.

(2) Yn Atodlen 4ZA—

- (a) ym mharagraff 1, yn lle paragraffau (a) a (b) rhodder “in accordance with the formula—

$$\frac{AxM}{C};$$

- (b) ym mharagraff 2(1), yn lle paragraffau (a) a (b) rhodder “in accordance with the formula –

$$\frac{AxM}{Cx5} ”;$$

- (c) ym mharagraff 4(1), yn lle paragraffau (a) a (b) rhodder “in accordance with the formula –

$$\frac{AxM}{CxE} ”;$$

- (d) ym mharagraff 10, ar ôl is-baragraff (9) mewnosoder –

“(9A) In relation to Wales, “M” is the non-domestic rating multiplier calculated under Schedule 7 as regards the hereditament for the financial year.”

- (3) Yn Atodlen 4ZB –

- (a) ym mharagraff 1(1), yn lle paragraffau (a) a (b) rhodder “in accordance with the formula –

$$\frac{AxM}{C} ”;$$

- (b) ym mharagraff 1(2) –

(i) ym mharagraff (a) yn lle “Secretary of State may by regulations provide that sub-paragraph (1)(a)” rhodder “appropriate national authority may by regulations provide that sub-paragraph (1)”;

(ii) hepgorer paragraff (b).

- (c) ym mharagraff 3(6), yn lle paragraffau (a) a (b) rhodder –

“(a) in relation to England –

(i) whichever of B or D is prescribed for the purposes of the provision in question by the Treasury in regulations, or

(ii) for the purposes of a provision where there is no such prescription, B;

(b) in relation to Wales, the non-domestic rating multiplier calculated under Schedule 7 as regards the hereditament for the financial year.”

- (4) Yn Atodlen 5A –

- (a) ym mharagraff 1, yn lle paragraffau (a) a (b) rhodder “in accordance with the formula –

$$\frac{AxM}{C} ”;$$

- (b) ym mharagraff 2(4), yn lle paragraffau (a) a (b) rhodder “in accordance with the formula –

$$\frac{AxM}{Cx5} ”;$$

- (c) ym mharagraff 6(8), yn lle paragraffau (a) a (b) rhodder –

- “(a) in relation to England –
- (i) whichever of B or D is prescribed for the purposes of the provision in question by the Treasury in regulations, or
 - (ii) for the purposes of a provision where there is no such prescription, B;
- (b) in relation to Wales, the non-domestic rating multiplier calculated under Schedule 7 as regards the hereditament for the financial year.”

Darparu gwybodaeth

12 Yr wybodaeth i’w darparu i’r swyddog prasio

- (1) Mae Atodlen 9 i Ddeddf 1988 wedi ei diwygio fel a ganlyn.
- (2) O flaen paragraff 4I, yn y pennawd italig, hepgorer “: England”.
- (3) Ym mharagraff 4I –
 - (a) hepgorer “, in relation to a hereditament situated in England,”;
 - (b) yn is-baragraff (a), yn lle “the hereditament” rhodder “a hereditament”;
 - (c) yn is-baragraff (b), yn lle “the hereditament” yn y lle cyntaf y mae’n ymddangos rhodder “a hereditament”.
- (4) Ym mharagraff 4J(4) –
 - (a) hepgorer “or” ar ddiwedd paragraff (a);
 - (b) ar ôl paragraff (b), mewnosoder –

“, or
 - (c) in relation to a hereditament situated in Wales, such longer period as may be agreed with the valuation officer.”
- (5) Ym mharagraff 4M(1), hepgorer “situated in England”.
- (6) Ym mharagraff 5ZC, ar ôl is-baragraff (4), mewnosoder –

“(4A) If a penalty notice is served under sub-paragraph (4) in relation to a hereditament situated in Wales, the notice must include an explanation of the effect of paragraph 5BD(9).”
- (7) Ym mharagraff 5A(1), yn lle “56” rhodder “60”.
- (8) Ym mharagraff 5C(2), yn lle “28” rhodder “30”.

Gwrthweithio osgoi trethi

13 Trefniadau artiffisial i osgoi ardrethu annomestig

Ar ôl adran 63E o Ddeddf 1988 mewnosoder –

*“Anti-avoidance: Wales***63F Artificial non-domestic rating avoidance arrangements: introduction**

- (1) This section and sections 63G to 63M make provision in relation to Wales about counteracting advantages, in respect of liability to non-domestic rating, from artificial non-domestic rating avoidance arrangements.
- (2) For the purposes of this section and sections 63G to 63M, an arrangement is an “artificial non-domestic rating avoidance arrangement” if—
 - (a) in consequence of the arrangement, a person obtains or will obtain an advantage in relation to non-domestic rating (see section 63G), and
 - (b) the arrangement is artificial (see section 63H).
- (3) For the purposes of this section and sections 63G to 63M, “an arrangement” includes (among other things) any action, event, agreement, operation, promise, scheme, transaction, understanding or undertaking (whether legally enforceable or not), and references to an arrangement are to be read as including—
 - (a) a series of arrangements, and
 - (b) any part or stage of an arrangement comprised of more than one part or stage.

63G Meaning of “advantage”

For the purposes of sections 63F to 63M, “an advantage” means the avoidance or reduction of liability to non-domestic rating, by means of (among other things)—

- (a) avoidance of an assessment;
- (b) remission;
- (c) relief (or increased relief);
- (d) repayment (or increased repayment);
- (e) deferral of a payment.

63H Meaning of “artificial”

- (1) For the purposes of sections 63F to 63M, an arrangement is artificial if—
 - (a) it is of a type specified by the Welsh Ministers by regulations, and
 - (b) where subsection (3) applies, no determination has been made in relation to the (particular) arrangement.

- (2) The regulations may only specify a type of arrangement if making an arrangement of that type would not be a reasonable course of action in relation to the provisions of enactments relating to non-domestic rating, having regard in particular to –
 - (a) whether the substantive results of arrangements of that type are inconsistent with –
 - (i) any principles on which those provisions are based (whether express or implied), and
 - (ii) the policy objectives of those provisions;
 - (b) whether arrangements of that type are intended to exploit any shortcomings in those provisions;
 - (c) whether arrangements of that type lack economic or commercial substance (other than obtaining an advantage in relation to non-domestic rating).
- (3) The regulations may provide that a particular arrangement of a type specified under subsection (1)(a) is not artificial if a determination to that effect is made, in accordance with the regulations and having regard to all the circumstances, by –
 - (a) a billing authority in Wales, in connection with the authority’s local non-domestic rating list;
 - (b) the Welsh Ministers, in connection with a central non-domestic rating list for Wales.
- (4) In this section “enactments relating to non-domestic rating” means –
 - (a) this Act,
 - (b) the Business Rate Supplements Act 2009 (c. 7), and
 - (c) any subordinate legislation (within the meaning of the Interpretation Act 1978 (c. 30)) made under those Acts.

63I Liability to non-domestic rating: local lists

- (1) Subsections (2) to (5) apply if, in connection with a billing authority in Wales’ local non-domestic rating list, an artificial non-domestic rating avoidance arrangement has been made.
- (2) The billing authority must, from the relevant date –
 - (a) treat the ratepayer as liable under section 43 or 45 to pay the chargeable amount for a chargeable day that would have been, or would be, payable in respect of that day in the absence of the arrangement, or
 - (b) treat as liable the person who would have been, or would be, the ratepayer in the absence of the arrangement (and treat them as liable under section 43 or 45 to pay the chargeable amount for a chargeable day that would have been, or would be, payable in respect of that day in the absence of the arrangement).

- (3) The provisions of this Act apply in relation to the persons mentioned in subsection (2)(a) and (b) as if they were liable under section 43 or 45.
- (4) In subsection (2), “the relevant date” means the later of –
 - (a) the day the arrangement mentioned in subsection (1) is made;
 - (b) the day the applicable regulations come into force;
 - (c) a day provided for in those regulations.
- (5) In subsection (4)(b), “the applicable regulations” means the regulations under section 63H(1)(a) that specify the type of arrangement within which the arrangement mentioned in subsection (1) falls.

63J Liability to non-domestic rating: central lists

- (1) Subsections (2) to (5) apply if, in connection with a central non-domestic rating list for Wales, an artificial non-domestic rating avoidance arrangement has been made.
- (2) The Welsh Ministers must, from the relevant date –
 - (a) treat the ratepayer as liable under section 54 to pay the chargeable amount for a chargeable day that would have been, or would be, payable in respect of that day in the absence of the arrangement, or
 - (b) treat as liable the person who would have been, or would be, the ratepayer in the absence of the arrangement (and treat them as liable under section 54 to pay the chargeable amount for a chargeable day that would have been, or would be, payable in respect of that day in the absence of the arrangement).
- (3) The provisions of this Act apply in relation to the persons mentioned in subsection (2)(a) and (b) as if they were liable under section 54.
- (4) In subsection (2), “the relevant date” means the later of –
 - (a) the day the arrangement mentioned in subsection (1) is made;
 - (b) the day the applicable regulations come into force;
 - (c) a day provided for in those regulations.
- (5) In subsection (4)(b), “the applicable regulations” means the regulations under section 63H(1)(a) that specify the type of arrangement within which the arrangement mentioned in subsection (1) falls.

63K Liability to non-domestic rating: notification

- (1) The billing authority must give notice to a person who is to be treated as liable in accordance with section 63I.
- (2) The Welsh Ministers must give notice to a person who is to be treated as liable in accordance with section 63J.
- (3) A notice under subsection (1) or (2) must set out –
 - (a) the reasons for treating the person as liable,

- (b) information about requiring a review under subsection (4), and
 - (c) information about the right of appeal under section 63L.
- (4) A person who receives a notice under subsection (1) or (2) may require a review of it by making a request in writing to the billing authority or the Welsh Ministers (as the case may be) within 30 days beginning with the date of the notice under subsection (1) or (2).
- (5) The review must conclude that the notice under subsection (1) or (2) is to be either –
- (a) confirmed, or
 - (b) withdrawn (in which case the arrangement subject to the notice is to be taken as not having been an artificial non-domestic rating avoidance arrangement).
- (6) The billing authority or the Welsh Ministers must notify the person of the conclusion of the review and their reasoning within 30 days beginning with the day on which the request was made under subsection (4).
- (7) Notices under this section must be in writing.

63L Appeals to valuation tribunal

- (1) This section applies where a person is given a notice under section 63K(1) or (2) that is confirmed in accordance with section 63K(5).
- (2) The person may appeal to a valuation tribunal established under paragraph 1 of Schedule 11 within 30 days beginning with the day on which the billing authority or the Welsh Ministers notify the person of their conclusions in accordance with section 63K(6).
- (3) The valuation tribunal may confirm the notice or require it to be withdrawn (in which case the arrangement subject to the notice is to be taken as not having been an artificial non-domestic rating avoidance arrangement).

63M Penalties

- (1) The Welsh Ministers may by regulations make provision for the imposition of a financial penalty where –
- (a) a person has been given a notice under section 63K(1) or (2) and it has not been withdrawn,
 - (b) the time limit for requesting a review under section 63K(4) has expired and, if a review has been requested, the time limit for appealing under section 63L has expired, and
 - (c) the person has failed to pay an amount due to a billing authority or the Welsh Ministers in consequence of having made an artificial non-domestic rating avoidance arrangement.

- (2) The maximum penalty that may be specified in the regulations is £500 plus 3% of the rateable value of the hereditament on the date of the notice under section 63K(1) or (2).
- (3) The artificial non-domestic rating avoidance arrangement is to be ignored when determining the rateable value of the hereditament for the purposes of subsection (2).
- (4) Any sum received by way of penalty under this section is to be paid into the Welsh Consolidated Fund.
- (5) The regulations may make further provision in relation to the collection and enforcement of penalties under this section.
- (6) The Welsh Ministers may by regulations amend subsection (2) by substituting a different amount for the penalty for the time being specified in that subsection."

Gorchmynion a rheoliadau

14 Gorchmynion a rheoliadau o dan Ddeddf Cyllid Llywodraeth Leol 1988

Ar ôl adran 143 o Ddeddf 1988 mewnosoder –

"143A Orders and regulations of the Welsh Ministers

- (1) This section applies in respect of the powers of the Welsh Ministers to make an order or regulations under this Act.
- (2) Any power to which this section applies –
 - (a) is exercisable by statutory instrument, and
 - (b) may be exercised differently in relation to different areas or in relation to other different cases or descriptions of case.
- (3) An order or regulations made under powers to which this section applies may include such supplementary, incidental, consequential, transitional or saving provisions as appear to the Welsh Ministers to be necessary or expedient.
- (4) Subject to subsections (5) and (6), a statutory instrument containing an order or regulations made by the Welsh Ministers under powers to which this section applies is subject to annulment in pursuance of a resolution of Senedd Cymru.
- (5) The Welsh Ministers may not make a statutory instrument containing an order or regulations under the following provisions unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru –
 - (a) section 54AB(1);
 - (b) section 55(4A)(c) or (4B);
 - (c) section 58;
 - (d) section 63A;

- (e) section 63H;
 - (f) section 63M(1) or (6);
 - (g) section 66A;
 - (h) in Schedule 4ZA, paragraphs 3(3), 6(3), 8A(2)(b)(i), 8B(2), 8C, 9A and 10(6A);
 - (i) in Schedule 4ZB, paragraphs 1(2), 2A(2)(b)(i), 2B(2), 2C, 2E, 3(5A) and 3(9);
 - (j) paragraph 20A of Schedule 5;
 - (k) in Schedule 5A, paragraphs 3(4), 4A(2)(b)(i), 4B(2), 4C, 5B and 6(5A);
 - (l) paragraph 3 of Schedule 6;
 - (m) Part A2 of Schedule 7;
 - (n) in Schedule 9, paragraphs 5(1D)(c), 5FB, 6AA(1) and (6).
- (6) Subsection (4) does not apply to a statutory instrument containing only regulations under section 75 or 118 other than regulations relating to an internal drainage board.
- (7) But before making regulations under section 75 or 118 other than regulations relating to an internal drainage board, the Welsh Ministers must take such steps as they think reasonably practicable to bring the contents of the proposed regulations to the notice of persons likely to be affected."

Mân ddiwygiadau a diwygiadau canlyniadol

15 **Mân ddiwygiadau a diwygiadau canlyniadol yn ymwneud â Rhan 1**

Mae'r Atodlen yn gwneud mân ddiwygiadau a diwygiadau canlyniadol yn ymwneud â'r Rhan hon.

RHAN 2

Y DRETH GYNGOR

Cyflwyniad

16 **Trosolwg o Ran 2**

- (1) Mae'r Rhan hon yn diwygio Deddf Cyllid Llywodraeth Leol 1992 (p. 14) ("Deddf 1992"), o ran Cymru, fel a ganlyn.
- (2) Mae adran 17 yn ailddatgan pwerau presennol Gweinidogion Cymru i ddiwygio bandiau prisio anheddau, ac mae hefyd yn galluogi Gweinidogion Cymru i ddiwygio'r band prisio a ddefnyddir yn gymedr mewn fformiwlâu a gymhwysir o dan adrannau 36 a 47 o Ddeddf 1992 sy'n cael eu defnyddio i gyfrifo'r swm o'r dreth gyngor sy'n daladwy.

- (3) Mae adran 18(2) a (3) yn datgymhwyso darpariaethau yn adrannau 6 a 9 o Ddeddf 1992 ynghylch y personau sy'n esempt rhag bod yn atebol ar y cyd ac yn unigol am dalu'r dreth gyngor mewn cysylltiad ag annedd drethadwy, ac yn eu disodli â phŵer i Weinidogion Cymru i ragnodi drwy reoliadau pa bersonau sydd i fod yn esempt.
- (4) Mae adran 18(4) a (5) yn datgymhwyso darpariaethau yn adran 11 o Ddeddf 1992 i ddisgowntiau (yn ôl canrannau a bennir yn adran 11 neu drwy orchymyn) fod yn gymwys pan fo gan annedd drethadwy un preswlydd yn unig (neu pan fo ganddi un yn unig nas diystyrir at ddiben disgownt), neu pan na fo preswlydd (neu pan fo pob preswlydd wedi ei ddiystyru), ac yn eu disodli â'r canlynol—
- (a) darpariaethau i ddisgowntiau (o symiau a ragnodir, neu a gyfrifir yn unol â darpariaeth a ragnodir, gan Weinidogion Cymru mewn rheoliadau) fod yn gymwys pan fo un preswlydd yn unig (neu pan fo un yn unig nas diystyrir at ddiben disgownt), neu pan fo pob un o breswlydwr annedd wedi eu diystyru,
 - (b) pŵer i Weinidogion Cymru i ddarparu drwy reoliadau fod disgowntiau yn gymwys pan fodlonir meini prawf eraill,
 - (c) pŵer i Weinidogion Cymru i wneud darpariaeth ynghylch achosion pan fo mwy nag un disgownt yn gymwys (gan gynnwys ynghylch faint o dreth gyngor sy'n daladwy), a
 - (d) pŵer i Weinidogion Cymru i ragnodi drwy reoliadau ddisbarthau ar annedd y caiff awdurdod bilio benderfynu bod disgownt is yn gymwys iddynt neu nad oes disgownt o gwbl yn gymwys iddynt.
- (5) O ganlyniad—
- (a) mae adran 18(6) yn diddymu adran 12 o Ddeddf 1992, a oedd yn ymwneud â'r disgownt penodol a oedd yn gymwys pan nad oedd preswlydd, ac a gynhwysai bŵer i awdurdod bilio i benderfynu (ar gyfer dosbarthau ar annedd a ragnodid gan Weinidogion Cymru) fod disgownt is yn gymwys, neu nad oedd disgownt yn gymwys;
 - (b) mae adran 18(7) yn diwygio adran 12A o Ddeddf 1992 fel na fydd awdurdod bilio, pan fo'r awdurdod yn penderfynu bod swm y dreth gyngor sy'n daladwy mewn cysylltiad ag anheddau gwag hirdymor yn ddarostyngedig i gynnydd canrannol, bellach yn datgymhwyso'r disgownt (sydd wedi ei ddiddymu o ran Cymru) pan na fo preswlydd, ac yn hytrach bydd yn didynnu unrhyw ddisgownt sy'n gymwys ar ôl ychwanegu'r cynnydd canrannol;
 - (c) mae adran 18(8) yn diwygio adran 12B o Ddeddf 1992 (swm uwch ar gyfer anheddau a feddiennir yn gyfnodol) yn yr un ffyrdd ag y mae adran 18(7) yn diwygio adran 12A.
- (6) Mae adran 18 hefyd yn datgymhwyso Atodlen 1 i Ddeddf 1992 (a oedd, ynghyd ag adran 11(5), yn gwneud darpariaeth ynghylch personau a ddiystyrir at ddibenion penderfynu a yw disgownt yn gymwys), ac yn ei disodli â phŵer i Weinidogion Cymru i ragnodi drwy reoliadau pwy a ddiystyrir at ddibenion disgownt.
- (7) Mae adran 19—

- (a) o ran y pŵer yn adran 13 o Ddeddf 1992, sy'n galluogi Gweinidogion Cymru i wneud rheoliadau yn darparu bod personau sy'n atebol am dalu'r dreth gyngor yn talu swm gostyngedig o dan rai amgylchiadau, yn newid y pŵer yn rhwymedigaeth i wneud rheoliadau o'r fath,
 - (b) yn diddymu'r pŵer yn adran 13A i Weinidogion Cymru i'w gwneud yn ofynnol i berson neu gorff wneud cynllun gostyngiadau'r dreth gyngor a darpariaethau cysylltiedig, ac
 - (c) yn diwygio adran 66(2) o Ddeddf 1992 i ychwanegu materion a ragnodir neu y darperir ar eu cyfer yn unol ag is-adran (1) neu (2) o adran 13 at restr o faterion na chaniateir eu cwestiynu ac eithrio drwy gais am adolygiad barnwrol.
- (8) Mae adran [] yn disodli'r rhwymedigaethau ar awdurdodau bilio yn adrannau 12A, 12B a 38 o Ddeddf 1992 i gyhoeddi hysbysiadau mewn papur newydd gyda rhwymedigaeth i gyhoeddi'r hysbysiadau hynny ar ffurf electronig, ac i wneud trefniadau eraill ar gyfer y rhai na allant gyrchu'r hysbysiadau drwy ddulliau electronig.
- (9) Mae adran 20 yn newid adran 22B o Ddeddf 1992 fel na chaniateir arfer pŵer Gweinidogion Cymru i bennu'r flwyddyn pryd y mae rhaid llunio rhestrau prisio newydd ar gyfer awdurdodau bilio yng Nghymru er mwyn pennu blwyddyn sy'n ddiweddarach na 2029. Mae hefyd yn cyflwyno gofyniad i restrau o'r fath gael eu llunio yn 2030 a phob 5 mlynedd wedi hynny (er y gellir newid y blynyddoedd, drwy orchymyn, gan Weinidogion Cymru).

Newidiadau i fandiau prisio

17 Cyfrifo'r dreth ar gyfer bandiau prisio gwahanol

Yn adran 5 o Ddeddf 1992 –

- (a) yn is-adran (4) –
 - (i) ar ôl “the Secretary of State” mewnosoder “, in relation to England,”;
 - (ii) ym mharagraff (b), hepgorer “or (3)”;
- (b) yn is-adran (4A), hepgorer “or (3)”;
- (c) ar ôl is-adran (4A), mewnosoder –
 - “(4B) The Welsh Ministers, in relation to Wales, may by order, as regards financial years beginning on or after such date as is specified in the order –
 - (a) amend subsection (1A), so as to substitute another proportion for that which is for the time being effective for the purposes of subsection (1) above;
 - (b) substitute other valuation bands for those which are for the time being effective for the purposes of subsection (3) above;
 - (c) substitute another valuation band for that referred to in the meaning given to “D” in the formula in section 36(1);
 - (d) substitute another valuation band for that referred to in the meaning given to “D” in the formula in section 47(1).

(4C) The power under subsection (4B)(b) above includes power to make provision for a different number of valuation bands from those which are for the time being effective for the purposes of subsection (3) above.”;

(d) ar ôl is-adran (5), mewnosoder –

“(5A) No order under subsection (4B) may be made unless a draft of the order has been laid before, and approved by a resolution of, Senedd Cymru.”

Newidiadau i'r dreth gyngor sy'n daladwy

18 Disgowntiau

(1) Mae Deddf 1992 wedi ei diwygio fel a ganlyn.

(2) Yn adran 6 –

(a) yn is-adran (4), yn lle “for the purposes of discount by virtue of paragraph 2 (severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act” rhodder “in accordance with subsection (4C)”;

(b) hepgorer is-adrannau (4A) a (4B);

(c) o flaen is-adran (5), mewnosoder –

“(4C) For the purposes of subsection (4), a person mentioned in subsection (3) falls to be disregarded if –

(a) in relation to a chargeable dwelling in England, the person falls to be disregarded for the purposes of discount by virtue of paragraph 2 (severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act;

(b) in relation to a chargeable dwelling in Wales, the person –

(i) falls to be disregarded for the purposes of discount by virtue of regulations made under section 11E(5), and

(ii) is also prescribed by the Welsh Ministers in regulations made under this paragraph as falling to be disregarded for the purposes of subsection (4).

(4D) A statutory instrument containing regulations made under subsection (4C)(b)(ii) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru.”

(3) Yn adran 9 –

(a) yn is-adran (2), yn lle “for the purposes of discount by virtue of paragraph 2 (the severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act” rhodder “in accordance with subsection (2A)”;

(b) yn lle is-adran (2A), rhodder –

“(2A) For the purposes of subsection (2), a person mentioned in subsection (1) falls to be disregarded if –

- (a) in relation to a chargeable dwelling in England, the person falls to be disregarded for the purposes of discount by virtue of paragraph 2 (severely mentally impaired) or 4 (students etc.) of Schedule 1 to this Act;
 - (b) in relation to a chargeable dwelling in Wales, the person falls to be disregarded for the purposes of section 6(4) (see subsection (4C) of that section)."
- (4) Yn adran 11 –
- (a) yn y pennawd, ar ôl "Discounts", mewnosoder ": England";
 - (b) yn is-adran (1), ar ôl "any chargeable dwelling", mewnosoder "in England";
 - (c) yn is-adran (2) –
 - (i) yn lle ", 11C, 12, 12A and 12B", rhodder "and 11C";
 - (ii) ar ôl "any chargeable dwelling", mewnosoder "in England";
 - (d) yn is-adran (5), ar y diwedd, mewnosoder "in relation to any chargeable dwelling in England".
- (5) Ar ôl adran 11D, mewnosoder –

"11E Discounts: Wales

- (1) Where subsection (2) or (3) apply in respect of any chargeable dwelling in Wales and any day, the amount of council tax payable in respect of the dwelling for the day is subject to a discount of an amount prescribed, or calculated in accordance with provision prescribed, by the Welsh Ministers in regulations (but see also section 11F).
- (2) This subsection applies where, on the day concerned –
 - (a) any of the following criteria is met –
 - (i) there is only one resident of the dwelling and that resident does not fall to be disregarded for the purposes of discount,
 - (ii) there are two or more residents of the dwelling and each of them except one falls to be disregarded for the purposes of discount, or
 - (iii) there are one or more residents of the dwelling and each of them falls to be disregarded for the purposes of discount, and
 - (b) any further conditions prescribed by the Welsh Ministers in regulations are met.
- (3) This subsection applies where, on the day concerned, such other criteria as may be prescribed by the Welsh Ministers in regulations are met.
- (4) Regulations made under subsection (1) may –

- (a) prescribe a different amount of discount, or different provision for calculating an amount of discount, in relation to different criteria (including in relation to any criteria prescribed in accordance with subsection (3));
 - (b) make provision about cases where more than one discount applies (including, but not limited to, making provision about the amount of council tax that is payable).
- (5) For the purpose of subsection (2), a person falls to be disregarded for the purposes of discount if the person is of a description prescribed by the Welsh Ministers in regulations.
- (6) Regulations made under subsection (2)(b) or (3) may prescribe conditions or criteria (as the case may be) by reference to—
 - (a) the type or physical characteristics of, or other matters relating to, dwellings;
 - (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (7) Any statutory instrument containing regulations made under this section may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru.

11F Discounts: Wales (less discount or no discount)

- (1) Where council tax payable in respect of any chargeable dwelling in Wales and any day is subject to a discount because section 11E(1) applies, the Welsh Ministers may for any financial year by regulations prescribe classes of dwelling in relation to which the amount of the discount is subject to any determination made in accordance with subsection (2).
- (2) For any financial year, a billing authority in Wales may determine in relation to its area, or such part of its area as it may specify, that the discount in relation to a class of dwellings prescribed—
 - (a) does not apply, or
 - (b) is less than the amount of discount prescribed or calculated under section 11E(1).
- (3) A class of dwellings may be prescribed under subsection (1) by reference to—
 - (a) the type or physical characteristics of, or other matters relating to, dwellings;
 - (b) the circumstances of, or other matters relating to, any person who is liable to the amount of council tax concerned.
- (4) A billing authority may vary or revoke a determination for a financial year, but only before the beginning of that year.

- (5) A billing authority that makes a determination under this section must, before the end of the period of 21 days beginning with the day the determination is made—
 - (a) publish a notice of the determination electronically, and
 - (b) make arrangements for members of the public who would otherwise not be able to access that notice to do so.
 - (6) The validity of a determination is not affected by a failure to comply with subsection (5).
 - (7) Any statutory instrument containing regulations made under this section may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru.”
- (6) Hepgorer adran 12.
- (7) Yn adran 12A —
- (a) yn lle is-adran (1), rhodder —
 - “(1) For any financial year, a billing authority in Wales may determine in relation to its area, or such part of its area as it may specify, that if on any day a dwelling is a long-term empty dwelling the amount of council tax payable in respect of the dwelling and the day is increased by such percentage of not more than 300 as it may specify in the determination.
 - (1A) Where a determination is made in accordance with subsection (1) and a discount applies, the authority must calculate the amount of council tax payable by first adding the percentage increase mentioned in subsection (1) and then subtracting the discount.”;
 - (b) hepgorer is-adran (6).
- (8) Yn adran 12B —
- (a) yn lle is-adran (1) rhodder —
 - “(1) For any financial year, a billing authority in Wales may determine in relation to its area, or such part of its area as it may specify, that if on any day the conditions mentioned in subsection (2) are satisfied in respect of a dwelling the amount of council tax payable in respect of the dwelling and the day is increased by such percentage of not more than 300 as it may specify in the determination.
 - (1A) Where a determination is made in accordance with subsection (1) and a discount applies, the authority must calculate the amount of council tax payable by first adding the percentage increase mentioned in subsection (1) and then subtracting the discount.”;
 - (b) hepgorer is-adran (7).
- (9) Yn adran 66, yn lle “12”, rhodder “11F”.
- (10) Yn adran 67, yn lle “12”, rhodder “11F”.
- (11) Yn Atodlen 1 —

- (a) yn y pennawd, ar ôl "Discount", mewnosoder ": England";
- (b) hepgorer paragraff 12.

19 Symiau gostyngedig

- (1) Mae Deddf 1992 wedi ei diwygio fel a ganlyn.
- (2) Yn adran 13 –
 - (a) yn is-adran (1), ar ôl "may" mewnosoder ", in relation to England, and the Welsh Ministers must, in relation to Wales";
 - (b) yn is-adran (3), yn lle "12" rhodder "11E, 11F";
 - (c) yn is-adran (4), ar ôl "thinks" mewnosoder ", or the Welsh Ministers think,";
 - (d) yn is-adran (7), ar ôl "thinks" mewnosoder ", or the Welsh Ministers think,";
 - (e) yn is-adran (8) –
 - (i) ym mharagraff (a), ar ôl "billing authority" mewnosoder "in England";
 - (ii) ar ôl paragraff (b), mewnosoder –
 - (ba) provision requiring the Welsh Ministers to specify in a report, for the purposes of the regulations, an amount in relation to each billing authority in Wales;
 - (bb) provision requiring the Welsh Ministers to lay that report before Senedd Cymru,";
 - (f) ar ôl is-adran (10), mewnosoder –
 - (11) The Welsh Ministers may issue guidance about how a billing authority is to give effect to regulations made by them under this section.
 - (12) A billing authority in Wales must have regard to guidance issued under subsection (11)."
- (3) Yn adran 13A –
 - (a) yn is-adran (1) –
 - (i) hepgorer paragraff (b);
 - (ii) ym mharagraff (c), yn lle "(b)" rhodder "pursuant to regulations made by the Welsh Ministers under section 13".
 - (b) hepgorer is-adrannau (4), (5) ac (8);
 - (c) yn is-adran (9), hepgorer "or regulations under subsection (4)".
- (4) Yn adran 32 –
 - (a) yn is-adran (3)(a), hepgorer "its council tax reduction scheme,";
 - (b) yn is-adran (12), hepgorer paragraff (c).
- (5) Yn adran 33 –
 - (a) yn is-adran (1), yn y diffiniad o "P", hepgorer "its council tax reductions scheme,";
 - (b) yn is-adran (1A), hepgorer is-baragraff (iii).
- (6) Yn adran 66, yn is-adran (2), ar ôl paragraff (b), mewnosoder –

“(bza) a matter prescribed or provided for in accordance with subsections (1) or (2) of section 13 in regulations made by the Welsh Ministers under that section;”.

(7) Hepgorer Atodlen 1B.

Prisio anheddau

20 Y weithdrefn ar gyfer llunio rhestrau prisio

(1) Yn adran 22B o Ddeddf 1992 –

(a) yn is-adran (3), ar ôl “the Welsh Ministers” mewnosoder “, but an order under this subsection cannot specify a year later than 2027”;

(b) ar ôl is-adran (3), mewnosoder –

“(3A) After that, a new list must be compiled, in relation to billing authorities in Wales, on 1 April in each revaluation year.

(3B) Revaluation years are 2028 and every fifth year afterwards.

(3C) The Welsh Ministers may by order amend subsection (3B) so as to –

(a) substitute a different year for the year that is for the time being specified as the revaluation year;

(b) insert a reference to a different year from the year that would otherwise be the revaluation year;

(c) substitute a different interval between revaluation years for the interval that is for the time being specified there;

(d) make other amendments to subsection (3B) that are consequential on, or incidental to, the amendments made under paragraph (a), (b) or (c).”;

(c) yn is-adran (7), yn lle “this section” rhodder “subsection (1A), (2) or (3)”;

(d) ar ôl is-adran (7), mewnosoder –

“(7A) Where a list is to be compiled under subsection (3A), the listing officer for a billing authority must send the authority a copy of the list proposed to be compiled (based on the information held at the time by the listing officer) –

(a) by such date as the Welsh Ministers may specify, by order, in relation to a specific list or in relation to lists generally, or

(b) no later than the 1 September before the date on which the list is to be compiled, if no such order applies to that list.”;

(e) ar ôl is-adran (8), mewnosoder –

“(8A) A billing authority must keep a copy list received under subsection (7A) electronically and must, as soon as reasonably practicable, take such steps as it thinks most suitable for giving notice of it.”;

(f) yn is-adran (10), ar ôl “billing authority” mewnosoder “in England”;

(g) ar ôl is-adran (10), mewnosoder –

- “(10A) As soon as reasonably practicable after receiving a copy list under subsection (9) above, a billing authority in Wales must –
- (a) deposit it at its principal office, if it is a copy of a list compiled under subsection (3);
 - (b) keep a copy electronically, if it is a copy of a list compiled under subsection (3A).”;
- (h) yn lle is-adran (12), rhodder –
- “(12) No order under subsection (3) or (3C) may be made unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, Senedd Cymru.
- (13) A statutory instrument containing an order under subsection (7A) is subject to annulment in pursuance of a resolution of Senedd Cymru.”
- (2) Yn adran 24 o Ddeddf 1992 –
- (a) yn is-adran (9), yn lle “or 22B(10)” rhodder “, 22B(10) or 22B(10A)(a)”;
 - (b) ar ôl is-adran (9), mewnosoder –
- “(9A) The regulations may include provision that where –
- (a) the listing officer for a billing authority has informed the authority of an alteration of the list; and
 - (b) the authority keeps the copy list electronically under section 22B(10A)(b),
- the authority must alter the copy accordingly.”
- (3) Yn adran 28 o Ddeddf 1992 –
- (a) yn is-adran (2)(a), yn lle “or 22B(10)” rhodder “, 22B(10) or 22B(10A)(a)”;
 - (b) ar ôl is-adran (2), mewnosoder –
- “(2A) A person may require a billing authority to give them access to such information as will enable that person to establish what is the state of a copy of a list, or has been its state at any time while it has been kept electronically, if –
- (a) the authority keeps the copy list electronically under section 22B(10A)(b); and
 - (b) the list is in force or has been in force at any time in the preceding five years.”;
- (c) ar ôl is-adran (3), mewnosoder –
- “(3A) A person may require a billing authority to give them access to such information as will enable that person to establish what is the state of a copy of a proposed list if –
- (a) the authority keeps the copy list electronically under section 22B(8A); and
 - (b) the list itself is not yet in force.”;
- (d) yn is-adran (4), yn lle “or (3)” rhodder “, (2A), (3) or (3A)”;

- (e) yn is-adran (8)(a), yn lle "(3)" rhodder "(2A), (3), (3A)".
- (4) Ym mharagraff 8 o Atodlen 2 i Ddeddf 1992, yn is-baragraffau (1), (2)(a) a (3)(a), ar ôl "22B(7)" mewnosoder ", 22B(7A)".

RHAN 3 CYFFREDINOL

21 Dehongli

Yn y Ddeddf hon –

- mae i "Deddf 1988" (*"the 1998 Act"*) yr ystyr a roddir gan adran 1(1);
mae i "Deddf 1992" (*"the 1992 Act"*) yr ystyr a roddir gan adran 16(1).

22 Darpariaeth ganlyniadol a throsiannol

- (1) Caiff Gweinidogion Cymru drwy reoliadau –
- (a) gwneud darpariaeth sy'n ddeilliadol neu'n atodol i unrhyw ddarpariaeth yn y Ddeddf hon, neu sy'n ganlyniadol ar unrhyw ddarpariaeth o'r fath;
 - (b) gwneud darpariaeth drosiannol neu ddarpariaeth arbed mewn cysylltiad ag unrhyw ddarpariaeth o'r Ddeddf hon.
- (2) Caiff rheoliadau o dan is-adran (1) ddiwygio, ddiddymu neu ddirymu unrhyw ddeddfiad.
- (3) Mae rheoliadau o dan yr adran hon i'w gwneud drwy offeryn statudol.
- (4) Ni chaniateir gwneud offeryn statudol sy'n cynnwys rheoliadau a wneir o dan yr adran hon sy'n diwygio neu'n diddymu deddfiad a gynhwysir mewn deddfwriaeth sylfaenol oni fo drafft o'r offeryn wedi ei osod gerbron Senedd Cymru, ac wedi ei gymeradwyo ganddi drwy benderfyniad.
- (5) Mae unrhyw offeryn statudol arall sy'n cynnwys rheoliadau a wneir o dan yr adran hon yn ddarostyngedig i'w ddiddymu yn unol â phenderfyniad gan Senedd Cymru.
- (6) Yn is-adran (4), ystyr "deddfwriaeth sylfaenol" yw –
- (a) Deddf gan Senedd Cymru;
 - (b) Mesur gan Gynulliad Cenedlaethol Cymru;
 - (c) Deddf gan Senedd y Deyrnas Unedig.

23 Dod i rym

- (1) Daw'r adran hon ac adrannau 1, 16, 21, 22 a 24 a pharagraff 13(3)(b) o'r Atodlen (ac adran 15 i'r graddau y mae'n ymwneud â pharagraff 13(3)(b)) i rym drannoeth y diwrnod y caiff y Ddeddf hon y Cydsyniad Brenhinol.
- (2) Daw'r darpariaethau a ganlyn i rym ar ddiwedd y cyfnod o ddeufis sy'n dechrau â'r diwrnod y caiff y Ddeddf hon y Cydsyniad Brenhinol –
- (a) adrannau 2, 3, a 4 a Rhan 1 o'r Atodlen (ac adran 15 i'r graddau y mae'n ymwneud â'r Rhan honno o'r Atodlen);
 - (b) adran 5;

- (c) adran 7;
 - (d) adran 8 a Rhan 2 o'r Atodlen (ac adran 15 i'r graddau y mae'n ymwneud â'r Rhan honno o'r Atodlen);
 - (e) adran 9 a Rhan 3 o'r Atodlen (ac adran 15 i'r graddau y mae'n ymwneud â'r Rhan honno o'r Atodlen);
 - (f) adran 13 a Rhan 6 o'r Atodlen (ac adran 15 i'r graddau y mae'n ymwneud â'r Rhan honno o'r Atodlen);
 - (g) adran 14 a Rhan 7 o'r Atodlen (ac adran 15 i'r graddau y mae'n ymwneud â'r Rhan honno o'r Atodlen);
 - (h) adran 17;
 - (i) adran 20.
- (3) Daw'r darpariaethau a ganlyn i rym ar 1 Ebrill 2025 –
- (a) adrannau 10 ac 11 a Rhan 4 o'r Atodlen (ac adran 15 i'r graddau y mae'n ymwneud â'r Rhan honno o'r Atodlen);
 - (b) adran 6.
- (4) Mae'r diwygiadau a wneir gan adran 6 yn cael effaith mewn perthynas â diwrnodau y codir swm ynglŷn â hwy sydd ar 1 Ebrill 2025 neu wedi hynny.
- (5) Daw'r darpariaethau y cyfeirir atynt yn is-adran (6) i rym at y dibenion y cyfeirir atynt yn yr is-adran honno drannoeth y diwrnod y caiff y Ddeddf hon y Cydsyniad Brenhinol, ond at bob diben arall deuant i rym ar ddiwrnod (neu ddiwrnodau) a bennir gan Weinidogion Cymru mewn gorchymyn a wneir drwy offeryn statudol.
- (6) Y darpariaethau a'r dibenion yw –
- (a) adran 18(2)(c) at ddiben gwneud rheoliadau o dan adran 6(4C)(b)(ii) a (4D) o Ddeddf 1992 (fel y'i diwygiwyd);
 - (b) adran 18(5) at ddiben gwneud rheoliadau o dan adrannau 11E(1), (2)(b), (3), (5) a (7) ac 11F(1) a (7) o Ddeddf 1992 (fel y'i diwygiwyd).
- (7) Daw darpariaethau eraill y Ddeddf hon i rym ar ddiwrnod (neu ddiwrnodau) a bennir gan Weinidogion Cymru mewn gorchymyn a wneir drwy offeryn statudol.
- (8) Caiff gorchymyn o dan is-adran (5) neu (7) wneud darpariaeth drosiannol neu ddarpariaeth arbed.

24 Enw byr

Enw byr y Ddeddf hon yw Deddf Cyllid Llywodraeth Leol (Cymru) 2024.

ATODLEN

(a gyflwynir gan adran 15)

MÂN DDIWYGIADAU A DIWYGIADAU CANLYNIADOL

RHAN 1

DIWYGIADAU YN YMWNEUD Â RHESTRAU ARDRETHU

Deddf Cyllid Llywodraeth Leol 1988 (p. 41)

- 1 (1) Mae Deddf 1988 wedi ei diwygio fel a ganlyn.
 - (2) Hepgorer adran 41A.
 - (3) Yn adran 42(5), yn lle “Secretary of State” rhodder “appropriate national authority”.
 - (4) Yn adran 45(1)(d) a (9), yn lle “Secretary of State” rhodder “appropriate national authority”.
 - (5) Yn adran 47(8), yn lle “Secretary of State” rhodder “appropriate national authority”.
 - (6) Yn adran 50(1), yn lle “Secretary of State” rhodder “appropriate national authority” ac yn lle “he” rhodder “it”.
 - (7) Yn adran 54(8), yn lle “Secretary of State” rhodder “appropriate national authority”.
 - (8) Hepgorer adran 54A.
 - (9) Yn adran 55—
 - (a) ar ôl is-adran (1), mewnosoder—

“(1A) The Welsh Ministers may make regulations providing that where a copy of a list has been sent under section 41ZA(6) or 52ZA(6) and the valuation officer alters the list before it comes into force—

 - (a) the officer must inform the billing authority or the Welsh Ministers (as the case may be), and
 - (b) the authority or the Welsh Ministers (as the case may be) must alter their copy accordingly.”;
 - (b) yn is-adran (2), yn lle “Secretary of State” rhodder “appropriate national authority”;
 - (c) yn is-adran (7A)—
 - (i) ar y dechrau mewnosoder “In relation to England,”;
 - (ii) ym mharagraff (a), hepgorer “or 41A(10)”;
 - (d) ar ôl is-adran (7A), mewnosoder—

“(7AA) In relation to Wales, the regulations may include provision that—

 - (a) where a valuation officer for a billing authority has informed the authority of an alteration of a local non-domestic rating list compiled by the officer, the authority must alter its copy of the list accordingly;

- (b) where the central valuation officer has informed the Welsh Ministers of an alteration of a central non-domestic rating list compiled for Wales, the Welsh Ministers must alter their copy of the list accordingly."
- (10) Yn adran 58 –
- (a) yn is-adran (1), yn lle "Secretary of State" rhodder "Welsh Ministers";
 - (b) yn is-adran (5), yn lle "Secretary of State thinks" rhodder "Welsh Ministers think";
 - (c) yn is-adran (9), yn lle "Secretary of State" rhodder "Welsh Ministers", yn lle "him" rhodder "them" ac yn lle "his" rhodder "their";
 - (d) yn is-adran (10)(a), yn lle "five" rhodder "three".
- (11) Yn adran 59, yn lle "Secretary of State" rhodder "appropriate national authority".
- (12) Yn adran 63(1), yn lle "Secretary of State" rhodder "appropriate national authority" ac yn lle "he sees" rhodder "it sees".
- (13) Yn adran 64 –
- (a) yn is-adran (2A)(a), yn lle is-baragraffau (i) a (ii) rhodder "the appropriate national authority";
 - (b) yn is-adrannau (3) a (3A), yn lle "Secretary of State" rhodder "appropriate national authority";
 - (c) yn is-adran (11A), yn lle "Secretary of State in relation to England, and the National Assembly in relation to Wales," rhodder "appropriate national authority".
- (14) Yn adran 66(9), yn lle "Secretary of State" rhodder "appropriate national authority".
- (15) Yn adran 66A(6), yn lle paragraffau (a) a (b) rhodder "by the appropriate national authority".
- (16) Yn adran 67, ar ôl is-adran (12) mewnosoder –
- “(12A) References to “the appropriate national authority” are –
- (a) in relation to England, to the Secretary of State;
 - (b) in relation to Wales, to the Welsh Ministers.”
- (17) Yn Atodlen 4ZA, hepgorer paragraff 11.
- (18) Yn Atodlen 4ZB, hepgorer paragraff 4.
- (19) Yn Atodlen 4A, ym mharagraff 6(2), yn lle "Secretary of State" rhodder "appropriate national authority".
- (20) Yn Atodlen 5, ym mharagraff 13(4), yn lle "Secretary of State" rhodder "appropriate national authority".
- (21) Yn Atodlen 5A, hepgorer paragraff 7.
- (22) Yn Atodlen 6, ym mharagraffau 2(3)(b), (6A), (8), (9), (11) a 2A(2)(a), yn lle "Secretary of State" rhodder "appropriate national authority".
- (23) Yn Atodlen 9 –
- (a) ym mharagraff 1, yn lle "Secretary of State" rhodder "appropriate national authority" ac yn lle "he" rhodder "it";

- (b) ym mharagraffau 2(1)(c), 3(3), 4(1)(a) a (b), 6(1A), 6A(1) (yn y ddau le), (2) (yn y ddau le) a (3), yn lle “Secretary of State” rhodder “appropriate national authority”;
- (c) ym mharagraff 8—
- (i) yn is-baragraff (1), ar ôl “valuation officer” mewnosoder “of a billing authority in England”;
 - (ii) yn is-baragraff (2), ar ôl “billing authority” mewnosoder “in England” ac ym mharagraff (a), hepgorer “or 41A(10)”;
 - (iii) yn is-baragraff (4), ar ôl “billing authority” mewnosoder “in England”;
- (d) ar ôl paragraff 8, mewnosoder—
- “8A(1) A person may require a valuation officer of a billing authority in Wales to give access to such information as will enable the person to establish what is the state of a list, or has been its state at any time since it came into force, if—
 - (a) the officer is maintaining the list, and
 - (b) the list is in force or has been in force at any time in the preceding 5 years.
 - (2) A person may require a billing authority in Wales to give access to such information as will enable the person to establish—
 - (a) what is the state of the authority’s copy of a local non-domestic rating list, or
 - (b) what has been its state at any time since the list was compiled, if the list is in force or has been in force at any time in the preceding 5 years.
 - (3) A person may require the Welsh Ministers to give access to such information as will enable the person to establish—
 - (a) what is the state of the Welsh Ministers’ copy of a central non-domestic rating list, or
 - (b) what has been its state at any time since the list was compiled, if the list is in force or has been in force at any time in the preceding 5 years.
 - (4) A person may require a billing authority in Wales to give access to such information as will enable the person to establish what is the state of a copy of a proposed local non-domestic rating list if—
 - (a) the authority is keeping the copy under section 41ZA(7), and
 - (b) the list itself is not yet in force.
 - (5) A person may require the Welsh Ministers to give access to such information as will enable the person to establish what is the state of a copy of a proposed central non-domestic rating list if—
 - (a) the Welsh Ministers are keeping the copy under section 52ZA(7), and

- (b) the list itself is not yet in force.
- (6) A requirement under sub-paragraphs (1) to (5) must be complied with at a reasonable time and place.
- (7) Where access is given under this paragraph to information in documentary form the person to whom access is given may –
 - (a) make copies of the document or of parts of the document;
 - (b) require a person having custody of the document to supply a photographic copy of it or of parts of it.
- (8) Where access is given under this paragraph to information in a form that is not documentary, the person to whom access is given may –
 - (a) make transcripts of (or of extracts from) the information;
 - (b) require a person having control of access to the information to supply a copy in documentary form of (or of extracts from) the information.
- (9) No payment may be required for giving access to information under sub-paragraphs (1) to (5), but a reasonable charge may be required for a facility under sub-paragraph (7) or (8), and if it is required, the sub-paragraph concerned does not apply unless the charge is paid.
- (10) If without reasonable excuse a person having custody of a document containing, or having control of access to, information access to which is sought under this paragraph –
 - (a) intentionally obstructs a person in exercising a right under sub-paragraph (1), (2), (3), (4), (5), (7)(a) or (8)(a), or
 - (b) refuses to comply with a requirement under sub-paragraph (7)(b) or (8)(b),
 that person is liable on summary conviction to a fine not exceeding level 1 on the standard scale.”

Deddf Llywodraeth Leol (Cymru) 1994 (p. 19)

- 2 (1) Mae Deddf Llywodraeth Leol (Cymru) 1994 wedi ei diwygio fel a ganlyn.
- (2) Hepgorer adran 37.
- (3) Yn Atodlen 16 –
 - (a) hepgorer paragraff 84;
 - (b) ym mharagraff 85, yn lle “that Act” rhodder “the Local Government Finance Act 1988”;
 - (c) hepgorer paragraff 86.

Deddf Taliadau Atodol Ardrethi Busnes 2009 (p. 7)

- 3 (1) Mae Deddf Taliadau Atodol Ardrethi Busnes 2009 wedi ei diwygio fel a ganlyn.
(2) Yn adran 30(2), yn y tabl, yn y cofnod ar gyfer “local non-domestic rating list”, yn yr ail golofn, ar ôl “41(1)” mewnosoder “or 41ZA(1)”.

Deddf Twf a Seilwaith 2013 (p. 27)

- 4 (1) Mae Deddf Twf a Seilwaith 2013 wedi ei diwygio fel a ganlyn.
(2) Hepgorer adran 30.

Deddf Ardrethu Annomestig (Rhestrau) 2021 (p. 8)

- 5 (1) Mae Deddf Ardrethu Annomestig (Rhestrau) 2021 wedi ei diwygio fel a ganlyn.
(2) Hepgorer adran 1(4).

RHAN 2

DIWYGIADAU YN YMWNEUD Â RHYDDHAD YN ÔL DISGRESIWN

Deddf Llywodraeth Leol ac Ardrethu 1997 (p. 29)

- 6 (1) Mae Deddf Llywodraeth Leol ac Ardrethu 1997 wedi ei diwygio fel a ganlyn.
(2) Yn Atodlen 3, hepgorer paragraff 23.

Deddf Ardrethu Annomestig 2023 (p. 53)

- 7 (1) Mae Deddf Ardrethu Annomestig 2023 wedi ei diwygio fel a ganlyn.
(2) Hepgorer adran 4(3).

RHAN 3

DIWYGIADAU YN YMWNEUD AG ESEMPTIADAU

Deddf Cyllid Llywodraeth Leol 1988 (p. 41)

- 8 (1) Mae Deddf 1988 wedi ei diwygio fel a ganlyn.
(2) Yn Atodlen 5—
(a) o flaen paragraff 20, yn y pennawd italig, ar y diwedd mewnosoder “: England”;
(b) ym mharagraff 20(1) ar ôl “may” mewnosoder “in relation to England”.

RHAN 4

DIWYGIADAU YN YMWNEUD Â LLUOSYDDION ARDRETHU ANNOMESTIG

Deddf Cyllid Llywodraeth Leol 1988 (p. 41)

- 9 (1) Mae Deddf 1988 wedi ei diwygio fel a ganlyn.
(2) Yn Atodlen 4ZA, ym mharagraff 10—

- (a) yn is-baragraff (3)(b), ar ôl “multiplier” mewnosoder “in relation to England”;
- (b) yn is-baragraff (9), ar y dechrau, mewnosoder “In relation to England”.
- (3) Yn Atodlen 4ZB, ym mharagraff 3(3)(b) ar ôl “multiplier” mewnosoder “in relation to England”.
- (4) Yn Atodlen 5A, ym mharagraff 6(3), ar ôl “multiplier” mewnosoder “in relation to England”.
- (5) Yn Atodlen 7, hepgorer Rhan 1.

Deddf Llywodraeth Leol 2003 (p. 26)

- 10 (1) Mae Deddf Llywodraeth Leol 2003 wedi ei diwygio fel a ganlyn.
- (2) Hepgorer adran 62(2) i (10).

Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 (dsc 1)

- 11 (1) Mae Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 wedi ei diwygio fel a ganlyn.
- (2) Hepgorer adran 154(2) a (3)(a).

Deddf Ardrethu Annomestig 2023 (p. 53)

- 12 (1) Mae Deddf Ardrethu Annomestig 2023 wedi ei diwygio fel a ganlyn.
- (2) Hepgorer adran 15(3) a (4).
- (3) Yn yr Atodlen, hepgorer paragraffau 56 i 66.

RHAN 5

DIWYGIADAU YN YMWNEUD Â DARPARU GWYBODAETH

Deddf Cyllid Llywodraeth Leol 1988 (p. 41)

- 13 (1) Mae Deddf 1988 wedi ei diwygio fel a ganlyn.
- (2) Yn Atodlen 9 –
 - (a) o flaen paragraff 5, yn y pennawd italig, hepgorer “valuation officer or”;
 - (b) ym mharagraff 5, hepgorer is-baragraffau (1), (1A), (2) a (4);
 - (c) o flaen paragraff 5ZC, yn y pennawd italig, hepgorer “: England”;
 - (d) o flaen paragraff 5A, yn y pennawd italig, hepgorer “valuation officer or”;
 - (e) ym mharagraff 5A –
 - (i) yn is-baragraff (1), yn lle “paragraph 5” rhodder “paragraph 5(1B)” a hepgorer “(2) or”;
 - (ii) yn is-baragraff (2), yn lle “valuation officer or, as the case may be, billing authority concerned” rhodder “billing authority”;
 - (iii) yn is-baragraff (2)(a), hepgorer “(2) or”;
 - (iv) yn is-baragraff (3), hepgorer “(2) or”;

- (v) yn is-baragraff (4), yn lle “paragraph 5” rhodder “paragraph 5(1B)”;
 - (vi) yn is-baragraff (5)(a), yn lle “paragraph 5” rhodder “paragraph 5(1B)”;
 - (f) ym mharagraff 5B, hepgorer “valuation officer or, as the case may be,”;
 - (g) o flaen paragraff 5BD, yn y pennawd italg, hepgorer “: England”;
 - (h) ym mharagraff 5BE, yn lle is-baragraff (5) rhodder –
 - “(5) In this paragraph “valuation tribunal” means –
 - (a) for the purposes of an appeal relating to a hereditament situated in England, the Valuation Tribunal for England;
 - (b) for the purposes of an appeal relating to a hereditament situated in Wales, a valuation tribunal established under paragraph 1 of Schedule 11.”;
 - (i) o flaen paragraff 5C, yn y pennawd italg, hepgorer “valuation officer or”;
 - (j) ym mharagraff 5C(6)(a), hepgorer “(2) or”;
 - (k) ym mharagraff 5D(1), yn lle paragraffau (a) a (b) rhodder “be recovered by the billing authority concerned as a civil debt due to the authority”;
 - (l) ym mharagraff 5E –
 - (i) yn is-baragraff (1), yn lle “paragraphs 5ZC, 5ZD or 5A” rhodder “paragraph 5ZC or 5ZD”, ac ar ôl “above” mewnosoder “in relation to a hereditament situated in England”;
 - (ii) ar ôl is-baragraff (1) mewnosoder –
 - “(1A) Any sums received by a valuation officer by way of a penalty under paragraph 5ZC or 5ZD in relation to a hereditament situated in Wales must be paid into the Welsh Consolidated Fund.”;
 - (m) ym mharagraff 5F(A1), yn lle “Secretary of State” rhodder “appropriate national authority”;
 - (n) ym mharagraff 5FB, yn lle “Secretary of State” rhodder “appropriate national authority”;
 - (o) ym mharagraff 5H, yn lle “4M, 5, 5ZA, 5ZC or 5A” rhodder “4M, 5ZA or 5ZC”.
- (3) Yn Atodlen 11 –
- (a) ym mharagraff 2, ar ôl is-baragraff (c) mewnosoder –
 - “(cza) paragraph 5BB of Schedule 9;
 - (czb) paragraph 5BE of Schedule 9;”;
 - (b) ar ôl paragraff 11(1) mewnosoder –
 - “(1A) Regulations under paragraph 1 may also include provision that an appeal lies to the Upper Tribunal in respect of a decision or order given or made by a tribunal established under that paragraph on an appeal under paragraph 5C or 6AA of Schedule 9.”;
 - (c) ym mharagraff 11, yn is-baragraff (1A) (fel y’i mewnosodir gan baragraff (b)) o flaen “5C or 6AA” mewnosoder “5BB, 5BE,”.

Deddf Llywodraeth Leol a Thai 1989 (p. 42)

- 14 (1) Mae Deddf Llywodraeth Leol a Thai 1989 wedi ei diwygio fel a ganlyn.
 (2) Yn Atodlen 5, hepgorer paragraff 46.

Deddf Llywodraeth Leol 2003 (p. 26)

- 15 (1) Mae Deddf Llywodraeth Leol 2003 wedi ei diwygio fel a ganlyn.
 (2) Hepgorer adran 72(2).

Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 (dsc 1)

- 16 (1) Mae Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 wedi ei diwygio fel a ganlyn.
 (2) Hepgorer adran 151(2)(a), (c) ac (e), (3)(b)(i) a (6).

Deddf Ardrethu Annomestig 2023 (p. 53)

- 17 (1) Mae Deddf Ardrethu Annomestig 2023 wedi ei diwygio fel a ganlyn.
 (2) Yn yr Atodlen, hepgorer paragraffau 42, 48 a 53(b).

RHAN 6

DIWYGIADAU YN YMWNEUD Â GWRTHWEITHIO OSGOI TRETHI

Deddf Cyllid Llywodraeth Leol 1988 (p. 41)

- 18 (1) Mae Deddf 1988 wedi ei diwygio fel a ganlyn.
 (2) Yn Atodlen 11 –
 (a) ym mharagraff 2, ar ôl is-baragraff (b) mewnosoder –
 “(ba) section 63L;”;
 (b) ym mharagraff 11, yn is-baragraff (1A) (fel y’i mewnosodir gan baragraff 13(3)(b) o’r Atodlen hon) ar ôl “on an appeal under” mewnosoder “section 63L or”.

RHAN 7

DIWYGIADAU YN YMWNEUD Â GORCHMYNION A RHEOLIADAU O DAN DDEDDF CYLLID
LLYWODRAETH LEOL 1988*Deddf Cyllid Llywodraeth Leol 1988 (p. 41)*

- 19 (1) Mae Deddf 1988 wedi ei diwygio fel a ganlyn.
 (2) Yn adran 58 –
 (a) yn is-adran (6), yn lle “143(1)” rhodder “143A(2)(b)”;
 (b) yn is-adran (7), yn lle “143(1)” rhodder “143A(2)(b)”;
 (c) yn is-adran (7A), yn lle “143(1) and (2)” rhodder “143A(2) and (3)”.
 (3) Yn adran 140, yn is-adran (4), yn lle “section 143(1) below” rhodder “sections 143(1) and 143A(2)(b)”.

- (4) Yn adran 141, yn is-adran (5), yn lle “section 143(2) below” rhodder “sections 143(2) and 143A(3)”.
- (5) Yn adran 143 –
- (a) o flaen is-adran (1), mewnosoder –
 - “(A1) This section applies in respect of powers to make an order or regulations under this Act except where section 143A applies.”;
 - (b) yn is-adran (2), yn lle “, the Treasury or the Welsh Ministers” rhodder “or the Treasury”;
 - (c) yn is-adran (3) –
 - (i) yn lle “(3C)” rhodder “(3D)”;
 - (ii) hepgorer y geiriau o “or, in” hyd at y diwedd;
 - (d) hepgorer is-adran (3C);
 - (e) yn is-adran (3E), yn lle paragraffau (a) a (b) rhodder “a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.”;
 - (f) yn is-adran (3F), yn lle paragraffau (a) a (b) rhodder “subject to annulment in pursuance of a resolution of either House of Parliament.”;
 - (g) hepgorer is-adran (3G);
 - (h) yn is-adran (4ZA), yn lle paragraffau (a) a (b) rhodder “a draft of the regulations has been laid before and approved by a resolution of each House of Parliament.”;
 - (i) yn is-adran (7A), yn lle paragraffau (a) a (b) rhodder “unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.”;
 - (j) yn is-adran (7C), yn lle paragraffau (a) a (b) rhodder “unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.”;
 - (k) yn is-adran (7E), yn lle paragraffau (a) a (b) rhodder “unless a draft of the instrument has been laid before and approved by a resolution of each House of Parliament.”;
 - (l) yn is-adran (9), hepgorer “or 5(13A)”;
 - (m) hepgorer is-adrannau (9AZA) a (9AB).
- (6) Yn Atodlen 7A, ym mharagraff 12, yn lle “section 143(1) and (2) above” rhodder “sections 143 (1) and (2) and 143A(2)(b) and (3)”.
- (7) Yn Atodlen 11, ym mharagraff 16 –
- (a) yn is-baragraff (1), yn lle “section 143(1) above” rhodder “sections 143(1) and 143A(2)(b)”;
 - (b) yn is-baragraff (2), yn lle “section 143(2) above” rhodder “sections 143(2) and 143A(3)”.

Deddf yr Amgylchedd (Cymru) 2016 (dccc 3)

- 20 (1) Mae Deddf yr Amgylchedd (Cymru) 2016 wedi ei diwygio fel a ganlyn.
(2) Hepgorer adran 84(4)(a).

Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 (dsc 1)

- 21 (1) Mae Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 wedi ei diwygio fel a ganlyn.
(2) Hepgorer adran 151(10).
(3) Hepgorer adran 152(3).