



Cynulliad Cenedlaethol Cymru

OFFERYNNAU STATUDOL

National Assembly for Wales

STATUTORY INSTRUMENTS

1999 Rhif 3454 (Cy.51)

**ARDRETHU A PHRISIO,
CYMRU**

**Rheoliadau Ardrethu Annomestig
(Symiau y Gellir eu Codi) (Cymru)
1999**

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn darparu ar gyfer y cyfnod o dair blynedd yn dechrau ar 1af Ebrill 2000, y swm y gellir ei godi ac y mae'r sawl sy'n talu'r ardrethi yn atebol i'w dalu o dan amgylchiadau penodol mewn perthynas ag ardrethi annomestig o dan Ran III o Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988"). Maent yn gymwys at ddibenion cyfrifo'r swm y gellir ei godi yn lle adrannau 43,45 neu 54 o Ddeddf 1988. Maent yn darparu hefyd ynghylch ardstio gwerthoedd ardrethol gan swyddogion prisio.

Mae'r Rheoliadau hyn yn darparu ar gyfer gostwng y swm y gellir ei godi neu ar gyfer cyfrifo'r swm y gellir ei godi pan fydd yr hereditament dan sylw yn cael ei ddangos ar restr leol neu ganolog (gweler adrannau 42 a 53 o Ddeddf 1988) a bod amodau penodol yn cael eu bodloni.

Mae rheoliad 4 yn diffinio'r hereditamentau y mae'r Rheoliadau yn gymwys iddynt ac mae Rheoliadau 5 a 6 yn diffinio termau penodol a ddefnyddir yn y fformwlâu yn Rheoliadau 8 a 9.

Mae Rheoliad 7 yn pennu'r amodau pan fydd Rheoliad 8 yn gymwys. Mae Rheoliad 8 yn pennu'r gostyngiadau a wneir yn y swm y gellir ei godi o dan amgylchiadau penodol.

Mae Rheoliad 9 yn pennu'r amgylchiadau pan fydd Rheoliad 10 yn gymwys. Mae rheoliad 10 yn pennu'r rheolau ar gyfer penderfynu'r swm y gellir ei godi mewn achosion penodol sydd wedi'u diffinio. Mae'n cyfyngu ar y gostyngiad yn y swm y gellir ei godi yn y blynyddoedd ariannol 2000, 2001 a 2002 o'i gymharu â'r swm y gellir ei godi ar gyfer y cyfnod cyn 1 Ebrill 2000.

1999 No. 3454 (W.51)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating
(Chargeable Amounts) (Wales)
Regulations 1999**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision for the period of three years beginning on 1st April 2000, in relation to non-domestic rates under Part III of the Local Government Finance Act 1988 ("the 1988 Act"), as to the chargeable amount for which a ratepayer is liable in certain circumstances. They apply for the purposes of calculating the chargeable amount in the place of sections 43,45 or 54 of the 1988 Act. They also make provisions as to certifying of rateable values by valuation officers.

These Regulations make provision for reductions to or the calculation of the chargeable amount where the hereditament in question is shown in a local or central list (see sections 42 and 53 of the 1988 Act) and where certain conditions are met.

Regulation 4 defines the hereditaments to which the Regulations apply and Regulations 5 and 6 define certain terms used in the formulae in Regulations 8 and 9.

Regulation 7 specifies the conditions where Regulation 8 applies. Regulation 8 specifies the reductions which are made in the chargeable amount in specified circumstances.

Regulation 9 specifies the conditions where Regulation 10 applies. Regulation 10 specifies the rules for determining the chargeable amount in certain defined cases. It limits the reduction in the chargeable amount in the financial years, 2000, 2001 and 2002 compared to the chargeable amount for the period before 1st April 2000.

Mae rheoliad 11 yn darparu ynglŷn ag ardystio gwerthoedd penodol y mae angen eu hardystio o dan y Rheoliadau gan y swyddog prisio priodol (a ddiffinnir yn rheoliad 2). Mae rheoliad 12 yn darparu ynglŷn ag apelau yn erbyn ardystiadau.

Regulation 11 makes provision about certification by the appropriate valuation officer (defined in regulation 2) of certain values which are required under the Regulations to be certified. Regulation 12 makes provision about appeals against certification.

1999 Rhif 3454 (Cy.51)**1999 No. 3454 (W.51)****ARDRETHU A PHRISIO,
CYMRU****RATING AND VALUATION,
WALES****Rheoliadau Ardrethu Annomestig
(Symiau y Gellir eu Codi) (Cymru)
1999****The Non-Domestic Rating
(Chargeable Amounts) (Wales)
Regulations 1999***Wedi'u gwneud 23 Rhagfyr 1999**Made 23rd December 1999**Yn dod i rym 31 Rhagfyr 1999**Coming into force 31st December 1999*

Mae Cynulliad Cenedlaethol Cymru yn gwneud y Rheoliadau canlynol drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 58 a 143(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1988(a) ac a freiniwyd ynddo bellach i'r graddau y maent yn arferadwy yng Nghymru(b):

The National Assembly for Wales makes the following Regulations in exercise of the powers conferred on the Secretary of State by sections 58 and 143(1) and (2) of the Local Government Finance Act 1988(a) which are now vested in it so far as exercisable in Wales(b):

Enwi, cychwyn a chymhwyso**Citation, commencement and application**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Symiau y Gellir eu Codi) (Cymru) 1999 a deuant i rym ar 31 Rhagfyr 1999.

1.—(1) These Regulations may be cited as the Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 1999 and shall come into force on 31st December 1999.

(2) Mae'r Rheoliadau hyn yn gymwys i Gymru'n unig.

(2) These Regulations apply only to Wales.

Dehongli**Interpretation**

2.—(1) Yn y Rheoliadau hyn:

2.—(1) In these Regulations:

Ystyr "A" ("A") yw'r gwerth ardrethol a ddangosir ar gyfer hereditament ar restr ar 1 Ebrill 2000 neu'r gwerth a ardystir gan y swyddog prisio priodol fel y gwerth ardrethol a fyddai wedi bod yn gymwys i'r hereditament ar 1 Ebrill 2000;

"A" ("A") means the rateable value shown for a hereditament in a list on 1st April 2000 or the value certified by the appropriate valuation officer as the rateable value which would have been applicable to the hereditament on 1st April 2000;

mae i "atebolrwydd sylfaenol" ("BL") ("base liability") yr ystyr a roddir yn rheoliad 5;

"the Act" ("y Ddeddf") means the Local Government Finance Act 1988;

ystyr "B" ("B") yw'r lluosydd ardrethu annomestig ar gyfer y flwyddyn berthnasol;

"appropriate valuation officer" ("swyddog prisio priodol") -

mae i "flwyddyn berthnasol" ("relevant year") yr ystyr a roddir yn rheoliad 3(2);

(a) with respect to a hereditament in relation to which regulations under section 53(1) of the Act (contents of central lists) are in force, means the central valuation officer;

(a) 1988 p.41. Diwygir adran 143(2) gan baragraff 72(2) o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p.42). Diwygir paragraff 3(2) o Atodlen 6 gan baragraff 38(13) o Atodlen 5 i Ddeddf 1989.

(a) 1988 c.41. Section 143(2) is amended by paragraph 72(2) of Schedule 5 to the Local Government and Housing Act 1989 (c.42.) Paragraph 3(2) of Schedule 6 is amended by paragraph 38(13) of Schedule 5 to the 1989 Act

(b) Gweler Gorchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S.1999/672)

(b) See the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).

ystyr “C” (“C”) yw’r gwerth ardrethol ar gyfer yr hereditament a ddangosir ar restr ardrethu ar gyfer y diwrnod perthnasol;

mae i “gyfnod perthnasol” (“*relevant period*”) yr ystyr a roddir yn rheoliad 3(1);

ystyr “y Ddeddf” (“*the Act*”) yw Ddeddf Cyllid Llywodraeth Leol 1988;

mae i “ddiwrnod perthnasol” (“*relevant day*”) yr ystyr a roddir yn rheoliad 3(3);

mae i “hereditament diffiniedig” (“*defined hereditament*”) yr ystyr a roddir yn rheoliad 4;

mae i “hereditament y Goron” (“*Crown hereditament*”) yr un ystyr ag sydd i “Crown hereditament” yn adran 65A (4) o’r Ddeddf (a);

mae i “person â buddiant” (“*interested person*”) yr un ystyr ag sydd i “interested person” yn Rheoliadau Ardrethu Annomestig (Newid Rhestri ac Apeliadau) 1993 (b)

mae i “person dynodedig” (“*designated person*”) yr un ystyr ac sydd iddo yn Rheoliadau Rhestr Ardrethu Canolog (Cymru) 1999 (c);

ystyr “rhestr” (“*list*”) yw’r rhestr ardrethu annomestig leol berthnasol neu restr sy’n cael ei llunio a’i chadw’n unol ag adran 53 o’r Ddeddf;

mae i “swm tybiannol y gellir ei godi” (“*NCA*”) (“*notional chargeable amount*”) yr ystyr a roddir yn rheoliad 6;

ystyr “swyddog prisio priodol” (“*appropriate valuation officer*”) -

(a) mewn perthynas â hereditament y mae rheoliadau o dan adran 53(1) o’r Ddeddf (cynnwys y rhestri canolog) mewn grym ynglŷn ag ef, yw’r swyddog prisio canolog;

(b) mewn perthynas â hereditament nad oes unrhyw reoliadau o’r fath mewn grym ynglŷn ag ef, yw’r swyddog prisio sy’n cadw’r rhestr y mae’r hereditament wedi’i ddangos arni (neu y byddai’n cael ei ddangos arni, yn ôl yr hyn a fyynnir gan y cyd-destun);

mae i “tribiwnlys prisio perthnasol” (“*relevant valuation tribunal*”) yr un ystyr ag sydd i “relevant valuation tribunal” yn Rheoliadau Ardrethu Annomestig (Newid Rhestri ac Apeliadau) 1993;

(2) O ran person dynodedig, mae cyfeiriadau at hereditament person dynodedig yn gyfeiriadau at unrhyw hereditament neu, fel y bo’r achos, yn gyfeiriadau at ddisgrifiad neu ddosbarth o hereditamentau, a ragnodir mewn perthynas â’r person dynodedig hwnnw.

(b) with respect to a hereditament in relation to which no such regulations are in force, means the valuation officer maintaining the list in which the hereditament is (or, as the context requires, would be) shown;

“B” (“B”) means the non-domestic rating multiplier for the relevant year;

“base liability” (“BL”) (“*atebolrwydd sylfaenol*”) has the meaning given in regulation 5;

“C” (“C”) means the rateable value for the hereditament shown in a rating list for the relevant day;

“Crown hereditament” (“*hereditament y Goron*”) has the same meaning as in section 65A (4) of the Act (a)

“defined hereditament” (“*hereditament diffiniedig*”) has the meaning given in regulation 4;

“designated person” (“*person dynodedig*”) has the same meaning as in the Central Rating List (Wales) Regulations 1999 (b)

“interested person” (*person â buddiant*) has the same meaning as in the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 (c)

“list” (“*rhestr*”) means the relevant local non-domestic rating list or a list compiled and maintained in accordance with section 53 of the Act;

“notional chargeable amount” (“NCA”) (“*y swm tybiannol y gellir ei godi*”) has the meaning given in regulation 6;

“relevant day” (“*diwrnod perthnasol*”) has the meaning given in regulation 3(3);

“relevant period” (“*cyfnod perthnasol*”) has the meaning given in regulation 3(1);

“relevant valuation tribunal” (“*tribiwnlys prisio perthnasol*”) has the same meaning as in the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993;

“relevant year” (“*blwyddyn berthnasol*”) has the meaning given in regulation 3(2).

(2) In the case of a designated person references to a hereditament of a designated person are references to any hereditament or, as the case may be, description or class of hereditaments prescribed as respects that designated person.

(a) Mewn nodwyd adran 65A gan adran 3 o Ddeddf Llywodraeth ac Ardrethu 1997 (p.29)

(b) O.S. 1993/291

(c) O.S. 1999/

(a) Section 65A was inserted by section 3 of the Local Government and Rating Act 1997 (c.29)

(b) S.I. 1999/3453

(c) S.I. 1993/291

Y cyfnod perthnasol a'r diwrnod perthnasol

3.—(1) Y cyfnod sy'n cynnwys y blynyddoedd ariannol sy'n dechrau ar 1 Ebrill 2000, 1 Ebrill 2001 ac 1 Ebrill 2002 yw'r cyfnod perthnasol y mae'r Rheoliadau hyn yn gymwys iddynt, yn unol ag adran 58 o'r Ddeddf.

(2) Blwyddyn ariannol sy'n dechrau ar 1 Ebrill ac sy'n dod o fewn y cyfnod perthnasol yw blwyddyn berthnasol.

(3) Diwrnod y gellir codi swm ynglŷn ag ef ac sy'n dod o fewn y cyfnod perthnasol yw diwrnod perthnasol.

Hereditament diffiniedig

4.—(1) O ran diwrnod perthnasol, mae hereditament yn hereditament diffiniedig os yw'r amod ym mharagraff (2) wedi'i fodloni.

(2) Yr amod yn y paragraff hwn yw bod yr hereditament yn cael ei ddangos ar restr ar gyfer -

- (a) 31 Mawrth 2000, a
- (b) y diwrnod perthnasol, ac
- (c) pob diwrnod (os oes un) sy'n dod ar ôl 31 Mawrth 2000 a chyn y diwrnod perthnasol.

(3) At ddibenion y rheoliad hwn:

(a) trinnir hereditament y Goron fel petai wedi'i ddangos ar restr ar gyfer 31 Mawrth 2000;

(b) trinnir hereditament fel petai wedi'i ddangos ar restr ardrethu annomestig ar gyfer Mawrth 2000 os-

i) bydd yn syrthio o fewn unrhyw ddisgrifiad yn yr Atodlen i Reoliadau Rhestr Ardrethu Canolog 1994 (a) ar gyfer 31 Mawrth 2000; a

ii) os dangosir ef ar restr ardrethu annomestig leol ar gyfer 1 Ebrill 2000;

(c) cyn gynted ag y bo'n ymarferol ar ôl i'r rheoliadau hyn ddod i rym, rhaid i'r swyddog prisiau priodol ardystio'r gwerth ardrethol a fyddai wedi bod yn gymwysadwy i

i) hereditament y Goron ar 31 Mawrth 2000; a

ii) hereditament a drinnir fel petai wedi'i ddangos ar restr ardrethu annomestig leol ar gyfer 31 Mawrth 2000 yn rhinwedd paragraff (b) uchod;

(a) O.S. 1994/3121

The relevant period and the relevant day

3.—(1) The relevant period in relation to which, in accordance with section 58 of the Act, these Regulations apply, is the period consisting of the financial years beginning on 1st April 2000, 1st April 2001 and 1st April 2002.

(2) A relevant year is a financial year beginning on 1st April and falling within the relevant period.

(3) A relevant day is a chargeable day falling within the relevant period.

Defined hereditament

4.—(1) As regards a relevant day a hereditament is a defined hereditament if the condition in paragraph (2) is fulfilled.

(2) The condition in this paragraph is that the hereditament is shown in a list for -

- (a) 31st March 2000, and
- (b) the relevant day, and

each day (if any) falling after 31st March 2000 and before the relevant day.

(3) For the purposes of this regulation:

(a) a Crown hereditament shall be treated as having been shown in a list for 31st March 2000;

(b) a hereditament shall be treated as having been shown in a local non-domestic rating list for 31st March 2000 if it -

i) falls within any description in the Schedule to the Central Rating List Regulations 1994 (a) for 31st March 2000; and

ii) is shown in a local non-domestic rating list for 1st April 2000;

(c) as soon as practicable after the coming into force of these regulations, the appropriate valuation officer shall certify the rateable value which would have been applicable to

i) a Crown hereditament on 31st March 2000; and

ii) a hereditament treated as having been shown in a local non-domestic rating list for 31st March 2000 by virtue of paragraph (b) above;

(a) O.S. 1994/3121

petai wedi cael ei ddangos ar y rhestr ar gyfer y diwrnod hwnnw.

Atebolrwydd sylfaenol

5.—(1) Ceir yr atebolrwydd sylfaenol (“BL”) ar gyfer hereditament diffiniedig:

(a) yr ardystiwyd gwerth ardrethol ar ei gyfer gan y swyddog prasio priodol o dan reoliad 4 drwy luosogi â 0.443 y gwerth ardrethol a ardystiwyd felly; a

(b) mewn unrhyw achos arall, drwy ddefnyddio'r fformwla $CA \times 366$ lle CA yw'r swm y gellir ei godi ar gyfer 31 Mawrth 2000 ynglŷn â'r hereditament diffiniedig a gyfrifwyd yn unol â darpariaethau Rhan III o'r Ddeddf

Swm tybiannol y gellir ei godi

6.— Ceir y swm tybiannol y gellir ei godi (“NCA”), ar gyfer hereditament diffiniedig drwy ddefnyddio'r fformwla:

$$A \times 0.412$$

Achos y mae rheoliad 8 yn gymwys iddo

7.— Mae Rheoliad 8 yn gymwys i hereditament diffiniedig -

(a) os yw gwerth ardrethol yr hereditament ar 1 Ebrill 2000 wedi'i ddangos ar restr am £25,000 neu lai, a

(b) os yw NCA yn fwy na $BL \times 1.1$, ac

(c) os yw meddiannydd yr hereditament yr un fath â'r meddiannydd ar 31 Mawrth 2000.

Y gostyngiadau sydd i'w gwneud o ran y swm y gellir ei godi

8.—(1) Ar gyfer hereditament y mae'r rheoliad hwn yn gymwys iddo, rhaid i'r swm y gellir ei godi ar gyfer diwrnod perthnasol, fel y'i cyfrifir yn unol ag adrannau 43, 45 neu 54 o'r Ddeddf fel y bo'n briodol, gael eu gostwng â swm a gyfrifir drwy gymhwyso'r rheolau a ragnodir yn y rheoliad hwn ar yr amod y bydd y swm y gellir ei godi yn ddim os canlyniad gostwng y swm y gellir ei godi gan swm a gyfrifwyd felly yw cynhyrchu ffigur negyddol.

(2) Yn y flwyddyn berthnasol sy'n dechrau ar 1 Ebrill 2000, rhaid gostwng y swm y gellir ei godi â swm (“TR”) a gyfrifir drwy ddefnyddio'r fformwla fel a ganlyn:

$$\frac{NCA - (BL \times 1.1)}{365}$$

if it had been shown in the list for that day.

Base liability

5.— The base liability (“BL”) for a defined hereditament :

(a) in respect of which a rateable value has been certified by the appropriate valuation officer under regulation 4 shall be found by multiplying 0.443 by the rateable value so certified; and

(b) in any other case, shall be found by applying the formula $CA \times 366$ where CA is the chargeable amount for 31st March 2000 in respect of the defined hereditament calculated in accordance with the provisions of Part III of the Act.

Notional chargeable amount

6.— The notional chargeable amount (“NCA”) in respect of a defined hereditament shall be found by applying the formula:

$$A \times 0.412$$

Case to which Regulation 8 applies

7.— Regulation 8 applies to a defined hereditament if -

(a) on 1st April 2000 the rateable value of the hereditament is shown in a list at £25,000 or less, and

(b) NCA is greater than $BL \times 1.1$, and

(c) the occupier of the hereditament is the same as the occupier on 31st March 2000.

Reductions to be made in the chargeable amount

8.—(1) For a hereditament to which this regulation applies, the chargeable amount for a relevant day, as calculated in accordance with sections 43, 45 or 54 of the Act as appropriate, shall be reduced by an amount calculated by applying rules prescribed in this regulation provided that, if the result of reducing the chargeable amount by an amount so calculated is to produce a negative figure, the chargeable amount shall be nil.

(2) In the relevant year commencing on 1st April 2000, the chargeable amount shall be reduced by an amount (“TR”) which shall be calculated by applying the formula as follows:

$$\frac{NCA - (BL \times 1.1)}{365}$$

(3) Yn y flwyddyn berthnasol sy'n dechrau ar 1 Ebrill 2001 rhaid gostwng y swm taladwy â swm sy'n hafal i:

$$TR \times 2/3$$

(4) Yn y flwyddyn berthnasol sy'n dechrau ar 1 Ebrill 2002 rhaid gostwng y swm y gellir ei godi â swm sy'n hafal i:

$$TR \times 1/3$$

Achos y mae rheoliad 10 yn gymwys iddo

9.— Mae Rheoliad 10 yn gymwys i herediament diffiniedig os yr un yw meddiannydd yr hereditament â'r meddiannydd ar 31 Mawrth 2000.

Rheolau ar gyfer penderfynu'r swm y gellir ei godi mewn achosion penodol

10.—(1) Yn y flwyddyn berthnasol sy'n dechrau ar 1 Ebrill 2000, pan fydd yr NCA ar gyfer hereditament diffiniedig yn llai na $BL \times 0.85$, ceir y swm y gellir ei godi am ddiwrnod perthnasol ar gyfer yr hereditament hwnnw drwy ddefnyddio'r fformwla:

$$\frac{(BL \times \frac{C}{A} \times 0.85)}{365}$$

(2) Yn y flwyddyn berthnasol sy'n dechrau ar 1 Ebrill 2001, pan fydd $A \times B$ yn llai na $BL \times 0.55$ ar gyfer hereditament diffiniedig, ceir y swm y gellir ei godi am ddiwrnod perthnasol ar gyfer yr hereditament hwnnw drwy ddefnyddio'r fformwla:

$$\frac{(BL \times \frac{C}{A} \times 0.55)}{365}$$

(3) Yn y flwyddyn berthnasol sy'n dechrau ar 1 Ebrill 2002, pan fydd $A \times B$ yn llai na $BL \times 0.1$ ar gyfer hereditament diffiniedig, ceir y swm y gellir ei godi ar gyfer yr hereditament hwnnw drwy ddefnyddio'r fformwla:

$$\frac{(BL \times \frac{C}{A} \times 0.1)}{365}$$

Ardystiad gan y swyddog prisio priodol

11.—(1) Rhaid i'r swyddog prisio priodol ardystio gwerth at ddibenion A yn rheoliad 2(1) y dylid ei roi, ym marn y swyddog prisio, yn lle'r gwerth ardrethol a ddangosir ar restr ar 1 Ebrill 2000 cyn gynted ag y bo'n ymarferol ar ôl i'r amgylchiadau sy'n galw am yr ardystiad ddod i sylw'r swyddog prisio (p'un ai yn rhinwedd cais gan yr awdurdod bilio, Cynulliad Cenedlaethol Cymru neu'r sawl dan sylw sy'n talu'r ardrethi, neu fel arall).

(3) In the relevant year commencing on 1st April 2001 the chargeable amount shall be reduced by an amount equal to:

$$TR \times 2/3$$

(4) In the relevant year commencing on 1st April 2002 the chargeable amount shall be reduced by an amount equal to:

$$TR \times 1/3$$

Case to which regulation 10 applies

9.— Regulation 10 applies to a defined hereditament if the occupier of the hereditament is the same as the occupier on 31st March 2000.

Rules for determining the chargeable amount in certain cases

10.—(1) In the relevant year commencing on 1st April 2000, where the NCA in respect of a defined hereditament is less than $BL \times 0.85$ the chargeable amount for a relevant day for that hereditament shall be found by applying the formula:

(2) In the relevant year commencing on 1st April 2001, where in respect of a defined hereditament $A \times B$ is less than $BL \times 0.55$ the chargeable amount for a relevant day for that hereditament shall be found by applying the formula:

(3) In the relevant year commencing on 1st April 2002, where in respect of a defined hereditament $A \times B$ is less than $BL \times 0.1$ the chargeable amount for a relevant day for that hereditament shall be found by applying the formula:

Certification by appropriate valuation officer

11.—(1) The appropriate valuation officer shall certify a value for the purposes of A in regulation 2(1) which in the valuation officer's opinion should be substituted for the rateable value shown in a list on 1st April 2000 as soon as practicable after the circumstances calling for the certification come to the valuation officer's attention (whether by virtue of an application by the billing authority, the National Assembly for Wales or the ratepayer concerned, or otherwise).

(2) Pan fydd y swyddog prisio priodol, p'un ai oherwydd penderfyniad tribiwnlys prisio neu fel arall, yn dod i'r farn bod ardystiad o dan unrhyw un o ddarpariaethau blaenorol y Rheoliadau hyn (heblaw ardystiad o'r fath a gadarnhawyd yn dilyn apêl) yn anghywir, rhaid i'r swyddog prisio ardystio'r gwerth, ym marn y swyddog prisio, y dylid ei roi yn lle'r gwerth a ardystiwyd yn wreiddiol.

(3) Bydd i ardystiad o dan baragraff (2) effaith at ddibenion darpariaethau blaenorol y Rheoliadau hyn yn lle'r ardystiad blaenorol, a bernir y bydd unrhyw apêl yn erbyn yr ardystiad blaenorol o dan reoliad 12 o'r Rheoliadau hyn wedi'i dynnu'n ôl.

(4) Rhaid i'r swyddog prisio sy'n ardystio gwerth yn unol â'r Rheoliadau hyn anfon copi o'r ardystiad :

(a) i'r awdurdod bilio dan sylw, neu, i'r graddau y mae'n ymwneud ag atebolrwydd o dan adran 54 o'r Ddeddf, i Gynulliad Cenedlaethol Cymru; a

(b) ac eithrio yn achos ardystiad o dan reoliad 4(3)(c)(i) y sawl dan sylw sy'n talu'r ardrethi.

(5) Rhaid anfon gyda'r copi o ardystiad a anfonwyd at y sawl sy'n talu'r ardrethi yn unol â pharagraff (4) uchod ddatganiad o effaith, mewn perthynas â'r ardystiad :

(a) rheoliad 12 o'r Rheoliadau hyn; a

(b) paragraff (3) uchod, pan fo'n ardystiad o dan baragraff (2) uchod,

a gellir ei anfon i gyfeiriad hysbys diwethaf y sawl sy'n talu'r ardrethi neu i gyfeiriad yr hereditament dan sylw.

(6) Rhaid i'r swyddog prisio sy'n ardystio gwerth yn unol â'r Rheoliadau hyn gadw'r ardystiad ac fe gaiff person ei archwilio ar unrhyw adeg resymol.

(7) Pan fydd y swyddog prisio priodol yn ardystio gwerth ar gyfer hereditament diffiniedig yn unol â'r Rheoliadau hyn, rhaid i'r awdurdod bilio gymhwyso'r rheolau a ragnodir yn rheoliadau 8 a 10 gan roi sylw i'r ardystiad.

Apelau yn erbyn ardystiad

12.—(1) Yn ddarostyngedig i baragraff (5), pan fydd person sydd â buddiant mewn perthynas â hereditament y mae ei werth wedi'i ardystio gan swyddog prisio priodol (at ddiben A yn rheoliad 2(1)) yn anfodlon ar y gwerth a ardystiwyd felly, caiff apelio yn erbyn yr ardystiad yn unol â'r rheoliad hwn.

(2) Rhaid cychwyn apêl o dan baragraff (1) drwy gyflwyno, cyn 1 Ebrill 2001, hysbysiad i'r swyddog

(2) Where, whether by reason of a decision of a valuation tribunal or otherwise, the appropriate valuation officer forms the opinion that a certification under any of the foregoing provisions of these Regulations (other than such a certification which has been confirmed on appeal) is inaccurate, the valuation officer shall certify the value which in the opinion of the valuation officer should be substituted for that originally certified.

(3) A certification under paragraph (2) shall have effect for the purposes of the foregoing provisions of these Regulations in place of the previous certification, and any appeal against the previous certification under regulation 12 of these Regulations shall be deemed to have been withdrawn.

(4) The valuation officer certifying a value pursuant to these Regulations shall send a copy of the certification to:

(a) the billing authority concerned or, insofar as it relates to a liability under section 54 of the Act, the National Assembly for Wales; and

(b) except in the case of a certification under regulation 4(3)(c)(i) the ratepayer concerned.

(5) The copy of a certification sent to the ratepayer in pursuance of paragraph above shall be accompanied by a statement of the effect, in relation to the certification of:

(a) regulation 12 of these Regulations; and

(b) where it is a certification under paragraph (2) above, paragraph (3) above,

and may be sent to the ratepayer's last known address or to the address of the hereditament in question.

(6) The valuation officer certifying a value pursuant to these Regulations shall retain the certification and a person may at any reasonable time inspect it.

(7) Where the appropriate valuation officer certifies a value in respect of a defined hereditament pursuant to these Regulations, the billing authority shall apply the rules prescribed in regulations 8 and 10 having regard to the certification.

Appeals against certification

12.—(1) Subject to paragraph (5), where an interested person in relation to a hereditament in respect of which a value is certified by an appropriate valuation officer (for the purpose of A in regulation 2 (1)) is dissatisfied with the value so certified, that person may appeal against the certification in accordance with this regulation.

(2) An appeal under paragraph (1) shall be initiated by serving, before 1st April 2001, a notice on

priso yn datgan rhesymau'r apelydd dros fod yn anfodlon.

(3) Oni fydd y naill neu'r llall o'r canlynol yn digwydd o fewn pedair wythnos o ddyddiad cyflwyno'r hysbysiad o resymau'r apelydd o dan baragraff (2), sef

(a) bod yr hysbysiad wedi'i dynnu'n ôl, neu

(b) bod y swyddog priso priodol a'r apelydd yn cytuno'n ysgrifenedig ynglŷn â'r gwerth y dylid ei ardystio,

rhaid cyfeirio'r anghytundeb ar ddiwedd y cyfnod hwnnw gan y swyddog hwnnw i'r tribiwnlys priso perthnasol fel apêl yn erbyn yr ardystiad hwnnw.

(4) Mae rhan VI o Reoliadau Ardrethu Annomestig (Newid Rhestri ac Apelau) 1993) yn gymwys i apêl o dan y rheoliad hwn.

(5) Ni chaniateir i unrhyw apêl gael ei wneud yn erbyn ardystiad a roddwyd gan swyddog priso priodol yn unol â rheoliad 4.

the valuation officer stating the appellant's reasons for being dissatisfied.

(3) Unless within four weeks of the date of the service of the notice of the appellant's reasons under paragraph (2), either -

(a) the notice is withdrawn, or

(b) the appropriate valuation officer and the appellant agree in writing as to the value which should be certified,

the disagreement shall at the expiry of that period be referred by that officer to the relevant valuation tribunal as an appeal against that certification.

(4) Part VI of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 applies in relation to an appeal under this regulation.

(5) No appeal may be made against a certification given by an appropriate valuation officer in accordance with regulation 4.

Llofnodwyd ar ran Cynulliad Cenedlaethol Cymru o dan adran 66(1) o Ddeddf Llywodraeth Cymru 1998(a)

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(a)

23 Rhagfyr 1999

23rd December 1999

D.Elis Thomas

Llywydd y Cynulliad Cenedlaethol

The Presiding Officer of the National Assembly

OFFERYNNAU STATUDOL

1999 Rhif 3454 (Cy.51)

**ARDRETHU A PHRISIO,
CYMRU**

Rheoliadau Ardrethu Annomestig
(Symiau y Gellir eu Codi) (Cymru)
1999

STATUTORY INSTRUMENTS

1999 No. 3454 (W.51)

**RATING AND VALUATION,
WALES**

The Non-Domestic Rating
(Chargeable Amounts) (Wales)
Regulations 1999

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