OFFERYNNAU STATUDOL
CYMRU

2010 Rhif 146 (Cy.21)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) (Diwygio) 2010

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) 2000 ("Rheoliadau 2000") drwy fewnosod rheoliad 2A newydd.

Mae rheoliad 2 o Reoliadau 2000 yn darparu bod y dosbarthiadau o beiriannau a pheirianwaith a restrir yn yr Atodlen i'w trin fel pe baent yn rhan o hereditament annomestig, ac felly yn berthnasol i werth yr hereditament at ddibenion ardrethu. Nid yw unrhyw beiriannau a pheirianwaith eraill sy'n bresennol yn yr hereditament yn berthnasol i'w werth.

Yr un effaith yn fras sydd i'r rheoliad 2A newydd, a fydd yn gymwys ar gyfer prisiadau am ddiwrnodau ar neu ar ôl 1 Ebrill 2010. Fodd bynnag, yn achos peiriannau a pheirianwaith sydd â gallu microgynhyrchu ond sydd fel arall yn berthnasol i werth yr hereditament, mae'n darparu hefyd na fydd y gallu hwnnw yn berthnasol i'r gwerth. Mae'r diffiniad o "gallu microgynhyrchu" at y dibenion hyn yn seiliedig ar y diffiniad o "microgeneration capacity" yn adran 26 o Ddeddf Newid yn yr Hinsawdd ac Ynni Cynaliadwy 2006.

Mae'r ddarpariaeth newydd yn gymwys i unrhyw beiriannau a pheirianwaith a osodir ar neu ar ôl 1 Ebrill 2010, a bydd yn effeithiol rhwng y dyddiad gosod a'r dyddiad llunio pum-mlynedd cyntaf wedi hynny o restrau ardrethu hereditamentau annomestig. Effaith ymarferol hyn yw na fydd trethdalwyr sy'n gosod peiriannau a pheirianwaith â gallu microgynhyrchu yn

WELSH
STATUTORY INSTRUMENTS

2010 No. 146 (W.21)

RATING AND VALUATION, WALES

The Valuation for Rating (Plant and Machinery) (Wales) (Amendment) Regulations 2010

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000 ("the 2000 Regulations") by inserting a new regulation 2A.

Regulation 2 of the 2000 Regulations provides that the classes of plant and machinery listed in the Schedule are to be treated as being part of a non-domestic hereditament and therefore relevant to its value for the purposes of rates. Any other plant and machinery present at the hereditament is not relevant to its value.

New regulation 2A will apply to valuations for days on or after 1 April 2010 and has broadly the same effect. However, it also provides that where plant and machinery which is otherwise relevant to a hereditament's value has microgeneration capacity, that capacity is not relevant to the value. The definition of "microgeneration capacity" for these purposes is based on the definition in section 26 of the Climate Change and Sustainable Energy Act 2006.

The new provision applies to any plant and machinery installed on or after 1 April 2010 and has effect between the date of installation and the date of the first five-yearly compilation of rating lists of non-domestic hereditaments thereafter. The practical effect is that ratepayers who install plant and machinery with microgeneration capacity will not see any increase in

gweld unrhyw gynnydd yn eu biliau ardrethi o ganlyniad i hynny tan yr ailbrisiad pum-mlynedd nesaf.

Ni pharatowyd asesiad effaith rheoleiddiol ar gyfer yr offeryn hwn oherwydd na ragwelir unrhyw effaith ar y sectorau busnes neu wirfoddol.

their rates bills as a consequence until the next five-yearly revaluation.

A regulatory impact assessment has not been produced for this instrument as no impact on the business or voluntary sectors is foreseen.

OFFERYNNAU STATUDOL CYMRU

2010 Rhif 146 (Cy.21)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) (Diwygio) 2010

Gwnaed	*26 Ionwar 2010*
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru	*28 Ionawr 2010*
Yn dod i rym	*1 Ebrill 2010*

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adran 143(2) o Ddeddf Cyllid Llywodraeth Leol 1988(**1**) a pharagraff 2(8) o Atodlen 6 i'r Ddeddf honno, ac a freiniwyd bellach ynddynt hwy(**2**), yn gwneud y Rheoliadau canlynol:

Enwi, cychwyn a chymhwyso

1. Enw'r Rheoliadau hyn yw Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) (Diwygio) 2010. Maent yn gymwys o ran Cymru a deuant i rym ar 1 Ebrill 2010.

Diwygio Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) 2000

2. Diwygir Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) 2000(**3**) drwy fewnosod, ar ôl rheoliad 2 (tybiaethau rhagnodedig am beiriannau a pheirianwaith), y canlynol–

(**1**) 1988 p.41. Diwygiwyd paragraff 2(8) o Atodlen 6 gan baragraff 38(8) o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p.42). Diffinnir y term "prescribed" yng nghyd-destun gorchymyn neu reoliadau yn adran 146(6).

(**2**) Trosglwyddwyd y pwerau a roddir gan adran 143 o Ddeddf 1988 ac Atodlen 6 i'r Ddeddf honno, i'r graddau y maent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672). Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru o dan adran 162 o Ddeddf Llywodraeth Cymru 2006 (p.32) a pharagraff 30 o Atodlen 11 i'r Ddeddf honno.

(**3**) O.S. 2000/1097 (Cy.75), y gwnaed diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.

WELSH STATUTORY INSTRUMENTS

2010 No. 146 (W.21)

RATING AND VALUATION, WALES

The Valuation for Rating (Plant and Machinery) (Wales) (Amendment) Regulations 2010

Made	*26 January 2010*
Laid before the National Assembly for Wales	*28 January 2010*
Coming into force	*1 April 2010*

The Welsh Ministers, in exercise of the powers conferred on the Secretary of State by section 143(2) of, and paragraph 2(8) of Schedule 6 to, the Local Government Finance Act 1988(**1**) and now vested(**2**) in them, make the following Regulations:

Title, application and commencement

1. The title of these Regulations is the Valuation for Rating (Plant and Machinery) (Wales) (Amendment) Regulations 2010. They apply in relation to Wales and come into force on 1 April 2010.

Amendment of the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000

2. The Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000(**3**) are amended by the insertion, after regulation 2 (prescribed assumptions as to plant and machinery), of–

(**1**) 1988 c.41. Paragraph 2(8) of Schedule 6 was amended by paragraph 38(8) of Schedule 5 to the Local Government and Housing Act 1989 (c.42). The term "prescribed", in the context of an order or regulations, is defined in section 146(6).

(**2**) The powers conferred by section 143 of, and Schedule 6 to, the 1988 Act, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Functions of the National Assembly for Wales transferred to the Welsh Ministers under section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c.32).

(**3**) S.I. 2000/1097 (W.75), to which there are amendments not relevant to these Regulations.

"Tybiaethau rhagnodedig am beiriannau a pheirianwaith: prisio am 1 Ebrill 2010 a diwrnodau dilynol

2A–(1) At ddibenion penderfynu gwerth ardrethol hereditament am unrhyw ddiwrnod ar neu ar ôl 1 Ebrill 2010, wrth gymhwyso darpariaethau is-baragraffau (1) i (7) o baragraff 2 o Atodlen 6 i Ddeddf Cyllid Llywodraeth Leol 1988–

(a) mewn perthynas â hereditament sydd â pheiriannau neu beirianwaith arno neu ynddo sy'n perthyn i unrhyw un o'r dosbarthiadau a nodir yn yr Atodlen i'r Rheoliadau hyn, y tybiaethau rhagnodedig yw–

(i) bod unrhyw beiriannau neu beirianwaith o'r fath yn rhan o'r hereditament ac eithrio i'r graddau y mae ganddynt allu microgynhyrchu, a

(ii) nad yw gwerth unrhyw beiriannau neu beirianwaith eraill yn cael effaith ar y rhent sydd i'w amcangyfrif yn unol â gofynion paragraff 2(1); a

(b) mewn perthynas ag unrhyw hereditament arall, y dybiaeth ragnodedig yw nad yw gwerth unrhyw beiriannau neu beirianwaith yn cael effaith ar y rhent sydd i'w amcangyfrif felly.

(2) Nid yw'r eithriad ym mharagraff (1)(a)(i) yn gymwys ac eithrio–

(a) mewn perthynas ag unrhyw eitem o beiriannau neu beirianwaith–

(i) a osodir ar neu ar ôl 1 Ebrill 2010, a

(ii) y mae gallu microgynhyrchu ganddi ar y diwrnod y'i gosodir; a

(b) yn ystod y cyfnod–

(i) sy'n cychwyn ar y diwrnod y gosodir yr eitem o beiriannau neu beirianwaith, a

(ii) sy'n dod i ben ar y cynharaf o'r canlynol–

(aa) y diwrnod cyntaf, ar ôl y diwrnod y gosodir yr eitem o beiriannau neu beirianwaith, pan fo rhestrau ardrethu i gael eu llunio at ddibenion adrannau 41(2) a 52(2) o Ddeddf Cyllid Llywodraeth Leol 1988, a

(bb) y diwrnod pan fo'r eitem o beiriannau neu beirianwaith yn peidio â bod â gallu microgynhyrchu.

(3) Yn y rheoliad hwn, ystyr "gallu microgynhyrchu" yw gallu peiriannau neu beirianwaith i gael eu defnyddio i gynhyrchu trydan neu gynhyrchu gwres–

(a) gan ddibynnu yn gyfan gwbl neu'n bennaf, wrth gynhyrchu trydan neu (yn ôl fel y digwydd) wrth gynhyrchu gwres, ar ffynhonnell ynni neu ar dechnoleg a

"Prescribed assumptions as to plant and machinery: valuation for 1st April 2010 and subsequent days

2A–(1) For the purpose of determining the rateable value of a hereditament for any day on or after 1st April 2010, in applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988–

(a) in relation to a hereditament in or on which there is plant or machinery which belongs to any of the classes set out in the Schedule to these Regulations, the prescribed assumptions are that–

(i) any such plant or machinery is part of the hereditament except to the extent that it has microgeneration capacity, and

(ii) the value of any other plant and machinery has no effect on the rent to be estimated as required by paragraph 2(1); and

(b) in relation to any other hereditament, the prescribed assumption is that the value of any plant or machinery has no effect on the rent to be so estimated.

(2) The exception in paragraph (1)(a)(i) applies only–

(a) in relation to any item of plant or machinery that–

(i) is installed on or after 1st April 2010, and

(ii) on the day of installation has microgeneration capacity; and

(b) in the period–

(i) starting on the day that the item of plant or machinery is installed, and

(ii) ending on the earlier of–

(aa) the first day after the day that the item of plant or machinery is installed on which rating lists fall to be compiled for the purposes of sections 41(2) and 52(2) of the Local Government Finance Act 1988, and

(bb) the day the item of plant or machinery ceases to have microgeneration capacity.

(3) In this regulation "microgeneration capacity" means the capacity of plant or machinery to be used for the generation of electricity or the production of heat–

(a) which, in generating electricity or (as the case may be) producing heat, relies wholly or mainly on a source of energy or a technology mentioned in section 26(2)

grybwyllir yn adran 26(2) (dehongli) o Ddeddf Newid yn yr Hinsawdd ac Ynni Cynaliadwy 2006; a

(b) pan nad yw gallu'r peiriannau neu beirianwaith i gynhyrchu trydan, neu (yn ôl fel y digwydd) i gynhyrchu gwres, yn fwy na'r gallu a grybwyllir yn adran 26(3) o'r Ddeddf honno.".

(interpretation) of the Climate Change and Sustainable Energy Act 2006; and

(b) the capacity of which to generate electricity or (as the case may be) to produce heat does not exceed the capacity mentioned in section 26(3) of that Act.".

Carl Sargeant

Y Gweinidog dros Gyfiawnder Cymdeithasol a Llywodraeth Leol, un o Weinidogion Cymru

Minister for Social Justice and Local Government, one of the Welsh Ministers

26 Ionawr 2010

26 January 2010

©Ⓗ Hawlfraint y Goron 2010

Argraffwyd a chyhoeddwyd yn y Deyrnas Unedig gan The Stationery Office Limited o dan awdurdod ac arolygiaeth Carol Tullo, Rheolwr Gwasg Ei Mawrhydi ac Argraffydd Deddfau Seneddol y Frenhines.

© Crown copyright 2010

Printed and Published in the UK by the Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

OFFERYNNAU STATUDOL
CYMRU

2010 Rhif 146 (Cy.21)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) (Diwygio) 2010

WELSH
STATUTORY INSTRUMENTS

2010 No. 146 (W.21)

RATING AND VALUATION, WALES

The Valuation for Rating (Plant and Machinery) (Wales) (Amendment) Regulations 2010

£4.00

W622/02/10 ON