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OFFERYNNAU STATUDOL  
CYMRU

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WELSH STATUTORY  
INSTRUMENTS

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**2014 Rhif 2917 (Cy. 297)**

**2014 No. 2917 (W. 297)**

**ARDRETHU A PHRISIO,  
CYMRU**

**RATING AND VALUATION,  
WALES**

Gorchymyn y Rhestrau Ardrethu  
(Dyddiad Prisio) (Cymru) 2014

The Rating Lists (Valuation Date)  
(Wales) Order 2014

**NODYN ESBONIADOL**

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

**EXPLANATORY NOTE**

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

Mae adrannau 41(2) a 52(2) o Ddeddf Cyllid Llywodraeth Leol 1988 (“Deddf 1988”) yn ei gwneud yn ofynnol llunio rhestrau ardrethu annomestig ar 1 Ebrill 1990 yn y lle cyntaf ac ar 1 Ebrill ym mhob pumed flwyddyn wedi hynny.

At ddibenion llunio rhestr o'r fath mae gwerth ardrethol hereditament annomestig i gael ei benderfynu drwy gyfeirio at y diwrnod y mae'n rhaid llunio'r rhestr neu ar unrhyw ddiwrnod cyn y diwrnod hwnnw a bennir drwy orchymyn.

Gwnaed Gorchymyn Rhestrau Ardrethu (Gohirio Gwneud Rhestrau) (Cymru) 2014 (O.S. 2014/1370 (Cy. 139)) o dan adran 54A(1) o Ddeddf 1988. Roedd yn gohirio'r dyddiad y dylai'r rhestrau ardrethu annomestig newydd gael eu llunio o 1 Ebrill 2015 i 1 Ebrill 2017.

Mae'r Gorchymyn hwn yn pennu 1 Ebrill 2015 fel y diwrnod y mae'n rhaid cyfeirio ato i benderfynu gwerth ardrethol hereditament annomestig at ddibenion y rhestrau ardrethu annomestig lleol a chanolog sydd i'w llunio ar 1 Ebrill 2017.

Sections 41(2) and 52(2) of the Local Government Finance Act 1988 (“the 1988 Act”) require non-domestic rating lists to be compiled initially on 1 April 1990 and on 1 April in every fifth year afterwards.

For the purposes of compiling such a list the rateable value of a non-domestic hereditament is to be determined by reference to the day on which the list must be compiled or on such day preceding that day as may be specified by order.

The Rating Lists (Postponement of Compilation) (Wales) Order 2014 (S.I. 2014/1370 (W. 139)) was made under section 54A(1) of the 1988 Act. It postponed the date on which the new non-domestic rating lists in Wales should be compiled from 1 April 2015 to 1 April 2017.

This Order specifies 1 April 2015 as the day by reference to which the rateable value of a non-domestic hereditament is to be determined for the purposes of the local and central non-domestic rating lists which are to be compiled on 1 April 2017.

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*Gwnaed* 5 Tachwedd 2014  
*Gosodwyd gerbron Cynulliad Cenedlaethol  
Cymru* 7 Tachwedd 2014  
*Yn dod i rym* 1 Rhagfyr 2014

*Made* 5 November 2014  
*Laid before the National Assembly for  
Wales* 7 November 2014  
*Coming into force* 1 December 2014

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan baragraff 2(3)(b) o Atodlen 6 i Ddeddf Cyllid Llywodraeth Leol 1988(1), ac a freiniwyd bellach yng Ngweinidogion Cymru(2).

The Welsh Ministers make the following Order in exercise of the power conferred on the Secretary of State by paragraph 2(3)(b) of Schedule 6 to the Local Government Finance Act 1988(1), and now vested in the Welsh Ministers(2).

**Enwi, cychwyn a chymhwysu**

1.—(1) Enw'r Gorchymyn hwn yw Gorchymyn y Rhestrau Ardrethu (Dyddiad Prasio) (Cymru) 2014 a daw i rym ar 1 Rhagfyr 2014.

(2) Mae'r Gorchymyn hwn yn gymwys o ran Cymru.

**Title, commencement and application**

1.—(1) The title of this Order is the Rating Lists (Valuation Date) (Wales) Order 2014 and it comes into force on 1 December 2014.

(2) This Order applies in relation to Wales.

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(1) 1988 p. 41.

(2) Trosglwyddwyd y pŵer o dan baragraff 2(3)(b) o Atodlen 6 i Ddeddf Cyllid Llywodraeth Leol 1988, i'r graddau y mae'n arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672) ac fe'i trosglwyddwyd wedi hynny i Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32), a pharagraff 30 o Atodlen 11 iddi.

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(1) 1988 c. 41.

(2) The power under paragraph 2(3)(b) of Schedule 6 to the Local Government Finance Act 1988 was transferred, so far as exercisable in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672) and was subsequently transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

## Dyddiad Priso

2.1 Ebrill 2015 yw'r diwrnod a bennir o dan baragraff 2(3)(b) o Atodlen 6 (Ardrethu Annomestig: Priso) i Ddeddf Cyllid Llywodraeth Leol 1988 fel y diwrnod y mae'n rhaid cyfeirio ato i benderfynu gwerthoedd ardrethol hereditamentau annomestig at ddibenion y rhestrau ardrethu annomestig lleol a chanolog sydd i'w llunio ar gyfer Cymru ar 1 Ebrill 2017.

## Dirymu

3. Mae Gorchymyn y Rhestrau Ardrethu (Dyddiad Priso) (Cymru) 2007(1) wedi ei ddirymu.

## Valuation Date

2. 1 April 2015 is specified under paragraph 2(3)(b) of Schedule 6 (Non-Domestic Rating: Valuation) to the Local Government Finance Act 1988 as the day by reference to which the rateable values of non-domestic hereditaments are to be determined for the purposes of the local and central non-domestic rating lists which are to be compiled for Wales on 1 April 2017.

## Revocation

3. The Rating Lists (Valuation Date) (Wales) Order 2007(1) is revoked.

*Leighton Andrews*

Y Gweinidog Gwasanaethau Cyhoeddus, un o Weinidogion Cymru

5 Tachwedd 2014

Minister for Public Services, one of the Welsh Ministers

5 November 2014

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