



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2014 Rhif 3193 (Cy. 323)

2014 No. 3193 (W. 323)

**ARDRETHU A PHRISIO,
CYMRU**

**RATING AND VALUATION,
WALES**

Rheoliadau Cyfraniadau Ardrethu
Annomestig (Cymru) (Diwygio)
2014

The Non-Domestic Rating
Contributions (Wales)
(Amendment) Regulations 2014

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Mae'r Rheoliadau hyn, sy'n gymwys o ran Cymru, yn diwygio Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992 (O.S. 1992/3238) ("Rheoliadau 1992").

These Regulations, which apply in relation to Wales, amend the Non-Domestic Rating Contributions (Wales) Regulations 1992 (S.I. 1992/3238) ("the 1992 Regulations").

O dan Ran II o Atodlen 8 i Ddeddf Cyllid Llywodraeth Leol 1988 (p. 41) ("Deddf 1988"), mae'n ofynnol i awdurdodau bilio (yng Nghymru, cynghorau sir a chynghorau bwrdeistref sirol) dalu symiau (a elwir yn gyfraniadau ardrethu annomestig) i Weinidogion Cymru. Mae Rheoliadau 1992 yn cynnwys rheolau ar gyfer cyfrifo'r cyfraniadau hynny ar gyfer awdurdodau bilio Cymru.

Under Part II of Schedule 8 to the Local Government Finance Act 1988 (c. 41) ("the 1988 Act"), billing authorities (in Wales, county and county borough councils) are required to pay amounts (called non-domestic rating contributions) to the Welsh Ministers. The 1992 Regulations contain rules for the calculation of those contributions for Welsh billing authorities.

Mae'r Rheoliadau hyn yn diwygio'r rheolau hynny ar gyfer y blynyddoedd ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2015 drwy roi paragraff 3 newydd yn lle paragraff 3 o Atodlen 1 i Rheoliadau 1992. Mae'r canrannau o ran rhyddhad yn ôl disgrisiwn ym mharagraff 3 yn aros yn ddigyfnewid; mae'r diwygiadau yn ganlyniadol ar ddiwygiadau i adran 47 o Ddeddf 1988 a wneir gan adran 69 o Ddeddf Lleoliaeth 2011 (p. 20), ac yn eu hystyried.

These Regulations amend those rules for the financial years beginning on or after 1 April 2015 by substituting paragraph 3 of Schedule 1 to the 1992 Regulations. The percentage amounts in respect of discretionary relief in paragraph 3 are unchanged; the amendments are consequential on, and take account of, amendments to section 47 of the 1988 Act made by section 69 of the Localism Act 2011 (c. 20).

Mae'r Rheoliadau hyn hefyd yn rhoi Atodlen 4 newydd yn lle'r un bresennol (Ffigurau Poblogaeth Oedolion).

These Regulations also substitute a new Schedule 4 (Adult Population Figures).

2014 Rhif 3193 (Cy. 323)

**ARDRETHU A PHRISIO,
CYMRU**

**Rheoliadau Cyfraniadau Ardrethu
Annomestig (Cymru) (Diwygio)
2014**

Gwnaed 28 Tachwedd 2014
*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 3 Rhagfyr 2014
Yn dod i rym 31 Rhagfyr 2014

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd iddynt gan adran 60 o Ddeddf Cyllid Llywodraeth Leol 1988(1), a pharagraffau 4 a 6 o Atodlen 8 iddi.

Enwi a chychwyn

1. Enw'r Rheoliadau hyn yw Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) (Diwygio) 2014 a deuant i rym ar 31 Rhagfyr 2014.

**Diwygio Rheoliadau Cyfraniadau Ardrethu
Annomestig (Cymru) 1992**

2.—(1) Mae Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992(2) wedi eu diwygio fel a ganlyn mewn perthynas â blynyddoedd ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2015.

2014 No. 3193 (W. 323)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating
Contributions (Wales)
(Amendment) Regulations 2014**

Made 28 November 2014
Laid before the National Assembly for Wales
3 December 2014
Coming into force 31 December 2014

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by section 60 of, and paragraphs 4 and 6 of Schedule 8 to, the Local Government Finance Act 1988(1).

Title and commencement

1. The title of these Regulations is The Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 2014 and they come into force on 31 December 2014.

**Amendment to the Non-Domestic Rating
Contributions (Wales) Regulations 1992**

2.—(1) The Non-Domestic Rating Contributions (Wales) Regulations 1992(2) are amended as follows in relation to financial years beginning on or after 1 April 2015.

(1) 1988 p. 41. Diwygiwyd adran 60 o Ddeddf Cyllid Llywodraeth Leol 1988 (p. 41) a pharagraffau 4 a 6 o Atodlen 8 i'r Ddeddf honno gan adran 5 o Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17) a Rhan 1 o Atodlen 3 i'r Ddeddf honno.
(2) O.S. 1992/3238, a ddiwygiwyd gan O.S. 1993/1505, 1993/3077, 1994/547, 1994/1742, 1994/3125, 1995/3235, 1996/619, 1996/3018, 1997/3003, 1998/2962, 1999/3439 (Cy. 47), 2000/3382 (Cy. 220), 2001/3910 (Cy. 322), 2002/3054 (Cy. 289), 2003/3211 (Cy. 304), 2004/3232 (Cy. 280), 2005/3345 (Cy. 259), 2006/3347 (Cy. 307), 2007/3343 (Cy. 295), 2008/2929 (Cy. 258), 2009/3147 (Cy. 274), 2010/2889 (Cy. 239), 2011/2610 (Cy. 283), 2012/3036 (Cy. 310) a 2013/3046 (Cy. 305).

(1) 1988 c. 41. Section 60 of, and paragraphs 4 and 6 of Schedule 8 to, the Local Government Finance Act 1988 (c. 41) were amended by section 5 of, and Part 1 of Schedule 3 to, the Local Government Finance Act 2012 (c. 17).
(2) S.I. 1992/3238, amended by S.I. 1993/1505, 1993/3077, 1994/547, 1994/1742, 1994/3125, 1995/3235, 1996/619, 1996/3018, 1997/3003, 1998/2962, 1999/3439 (W. 47), 2000/3382 (W. 220), 2001/3910 (W. 322), 2002/3054 (W. 289), 2003/3211 (W. 304), 2004/3232 (W. 280), 2005/3345 (W. 259), 2006/3347 (W. 307), 2007/3343 (W. 295), 2008/2929 (W. 258), 2009/3147 (W. 274), 2010/2889 (W. 239), 2011/2610 (W. 283), 2012/3036 (W. 310) and 2013/3046 (W. 305).

(2) Yn Atodlen 1, yn lle paragraff 3 rhodder—

“3.—(1) The amount which is the total of—

- (a) 25 per cent of the difference between the amount calculated in accordance with paragraph 2 and the amount which would be so calculated if, in respect of any relevant day or any day in a preceding year, any determination by the billing authority under section 47(1)(a)(1) of the Act as regards a hereditament in relation to which the condition in section 47(3) applies were taken into account provided that on the chargeable day the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
- (b) 90 per cent of the difference between the amount calculated in accordance with paragraph 2 and the amount which would be so calculated if, in respect of any relevant day or any day in a preceding year, any determination by the billing authority under section 47(1)(a) of the Act as regards a hereditament in relation to which the condition in section 47(3) applies were taken into account, provided that one of the following applies on the chargeable day—
 - (i) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;
 - (ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act

(2) In Schedule 1, for paragraph 3 substitute—

“3.—(1) The amount which is the total of—

- (a) 25 per cent of the difference between the amount calculated in accordance with paragraph 2 and the amount which would be so calculated if, in respect of any relevant day or any day in a preceding year, any determination by the billing authority under section 47(1)(a)(1) of the Act as regards a hereditament in relation to which the condition in section 47(3) applies were taken into account provided that on the chargeable day the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
- (b) 90 per cent of the difference between the amount calculated in accordance with paragraph 2 and the amount which would be so calculated if, in respect of any relevant day or any day in a preceding year, any determination by the billing authority under section 47(1)(a) of the Act as regards a hereditament in relation to which the condition in section 47(3) applies were taken into account, provided that one of the following applies on the chargeable day—
 - (i) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;
 - (ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act

(1) Diwygiwyd adran 47 gan Ddeddf Llywodraeth Leol a Thai 1989 (p. 42), Atodlen 5, paragraffau 26 a 79(3); Deddf Cyllid Llywodraeth Leol 1992 (p. 14), Atodlen 13, paragraff 65; Deddf Llywodraeth Leol ac Ardrethu 1997 (p. 29), Atodlen 1, paragraff 3, ac Atodlen 3, paragraff 23; Deddf Awdurdod Llundain Fwyaf 1999 (p. 29), Atodlen 34, Rhan 1; Deddf Ardrethu (Cyn Safleoedd Amaethyddiaeth a Siopau Gwledig) 2001 (p. 14), adran 2; Deddf Llywodraeth Leol 2003 (p. 26), Atodlen 7, paragraffau 9 a 10; Deddf Ardrethu (Eiddo Gwag) 2007 (p. 9), Atodlen 1, paragraff 2; a Deddf Lleoliaeth 2011 (p. 20), adran 69 ac Atodlen 25, Rhan 10.

(1) Section 47 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 26 and 79(3); the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 65; the Local Government and Rating Act 1997 (c. 29), Schedule 1, paragraph 3, and Schedule 3, paragraph 23; the Greater London Authority Act 1999 (c. 29), Schedule 34, Part 1; the Rating (Former Agricultural Premises and Rural Shops) Act 2001 (c. 14), section 2; the Local Government Act 2003 (c. 26), Schedule 7, paragraphs 9 and 10; the Rating (Empty Properties) Act 2007 (c. 9), Schedule 1, paragraph 2; and the Localism Act 2011 (c. 20), section 69 and Schedule 25, Part 10.

2010(1) (community amateur sports clubs) and the hereditament is not an excepted hereditament and is wholly or mainly used—

(aa) for the purposes of that club; or

(bb) for the purposes of that club and of other such registered clubs; or

(iii) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit; and

(c) 75 per cent of the difference between the amount calculated in accordance with paragraph 2 and the amount which would be so calculated if, in respect of any relevant day or any day in a preceding year, any reduction or remission by the billing authority under section 49(2) of the Act were taken into account;

less the amount calculated under sub-paragraph (3) below.

(2) For the purposes of sub-paragraph (1) there shall be ignored any determination in so far as it is made in respect of the occupation of a hereditament for the purposes of a maintained school (within the meaning of section 20 of the School Standards and Framework Act 1998(3)).

(3) The total of any reduction in a chargeable amount by virtue of a determination under section 47(1)(a) of the Act and any reduction or remission under section 49 of the Act which has been taken into account in a calculation for a preceding year but which—

(a) on the basis of the information before the person making the relevant calculation, should not have been so taken into account; and

2010(1) (community amateur sports clubs) and the hereditament is not an excepted hereditament and is wholly or mainly used—

(aa) for the purposes of that club; or

(bb) for the purposes of that club and of other such registered clubs; or

(iii) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit; and

(c) 75 per cent of the difference between the amount calculated in accordance with paragraph 2 and the amount which would be so calculated if, in respect of any relevant day or any day in a preceding year, any reduction or remission by the billing authority under section 49(2) of the Act were taken into account;

less the amount calculated under sub-paragraph (3) below.

(2) For the purposes of sub-paragraph (1) there shall be ignored any determination in so far as it is made in respect of the occupation of a hereditament for the purposes of a maintained school (within the meaning of section 20 of the School Standards and Framework Act 1998(3)).

(3) The total of any reduction in a chargeable amount by virtue of a determination under section 47(1)(a) of the Act and any reduction or remission under section 49 of the Act which has been taken into account in a calculation for a preceding year but which—

(a) on the basis of the information before the person making the relevant calculation, should not have been so taken into account; and

(1) 2010 p. 4.

(2) Diwygiwyd adran 49 gan Ddeddf Llywodraeth Leol a Thai 1989 (p. 42), Atodlen 5, paragraffau 27 a 79; Deddf Cyllid Llywodraeth Leol 1992 (p. 14), Atodlen 13, paragraff 66; a Deddf Llywodraeth Leol 2003 (p. 26), Atodlen 7, paragraffau 9(1) ac 11.

(3) 1998 p. 31. Diwygiwyd adran 20 gan Ddeddf Addysg 2002 (p. 32), Atodlen 21, paragraff 95; Deddf Addysg ac Arolygiadau 2006 (p. 40), Atodlen 3, paragraff 13(1) a (2); O.S. 2010/1158; a Deddf Safonau a Threfniadaeth Ysgolion (Cymru) 2013 (dccc 1), Atodlen 5, Rhan 2, paragraff 19(1) a (2).

(1) 2010 c. 4.

(2) Section 49 was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraphs 27 and 79; the Local Government Finance Act 1992 (c. 14), Schedule 13, paragraph 66; and the Local Government Act 2003 (c. 26), Schedule 7, paragraphs 9(1) and 11.

(3) 1998 c. 31. Section 20 was amended by the Education Act 2002 (c. 32), Schedule 21, paragraph 95; the Education and Inspections Act 2006 (c. 40), Schedule 3, paragraph 13(1) and (2); S.I. 2010/1158; and the School Standards and Organisation (Wales) Act 2013 (anaw 1), Schedule 5, Part 2, paragraph 19(1) and (2).

- (b) has not been taken into account for the purposes of this sub-paragraph in a calculation for a preceding year;

multiplied by the relevant percentage.

(4) In sub-paragraph (3) above, “the relevant percentage” means—

- (a) 25 per cent, in the case of a reduction in a chargeable amount by virtue of any determination by the authority under section 47(1)(a) of the Act as regards a hereditament in relation to which the condition in section 47(3) applies and on the chargeable day the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
- (b) 75 per cent, in the case of any other reduction in a chargeable amount by virtue of any determination by the authority under section 47(1)(a) of the Act as regards a hereditament in relation to which the condition in section 47(3) applies and one of the following applies on the chargeable day—
 - (i) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;
 - (ii) 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 the hereditament is not an excepted hereditament and is wholly or mainly used—
 - (aa) for the purposes of that club; or
 - (bb) for the purposes of that club and of other such registered clubs; or
 - (iii) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is

- (b) has not been taken into account for the purposes of this sub-paragraph in a calculation for a preceding year;

multiplied by the relevant percentage.

(4) In sub-paragraph (3) above, “the relevant percentage” means—

- (a) 25 per cent, in the case of a reduction in a chargeable amount by virtue of any determination by the authority under section 47(1)(a) of the Act as regards a hereditament in relation to which the condition in section 47(3) applies and on the chargeable day the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);
- (b) 75 per cent, in the case of any other reduction in a chargeable amount by virtue of any determination by the authority under section 47(1)(a) of the Act as regards a hereditament in relation to which the condition in section 47(3) applies and one of the following applies on the chargeable day—
 - (i) the hereditament is not an excepted hereditament, and all or part of it is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;
 - (ii) 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 the hereditament is not an excepted hereditament and is wholly or mainly used—
 - (aa) for the purposes of that club; or
 - (bb) for the purposes of that club and of other such registered clubs; or
 - (iii) the hereditament is not an excepted hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it is

occupied for the purposes of a club, society or other organisation not established or conducted for profit; and

- (c) 75 per cent, in the case of any reduction or remission by the authority under section 49 of the Act.”

(3) Yn lle Atodlen 4 i Reoliadau 1992, rhodder yr Atodlen i'r Rheoliadau hyn.

occupied for the purposes of a club, society or other organisation not established or conducted for profit; and

- (c) 75 per cent, in the case of any reduction or remission by the authority under section 49 of the Act.”

(3) For Schedule 4 to the 1992 Regulations substitute the Schedule to these Regulations.

Leighton Andrews

Y Gweinidog Gwasanaethau Cyhoeddus, un o
Weinidogion Cymru
28 Tachwedd 2014

Minister for Public Services, one of the Welsh
Ministers
28 November 2014

“SCHEDULE 4
ADULT POPULATION FIGURES

“SCHEDULE 4
ADULT POPULATION FIGURES

Billing authority area	Prescribed figure
Blaenau Gwent	55,716
Bridgend	111,450
Caerphilly	140,263
Carmarthenshire	147,313
Cardiff	279,269
Ceredigion	63,416
Conwy	94,048
Denbighshire	75,144
Flintshire	121,016
Gwynedd	98,316
Isle of Anglesey	56,463
Merthyr Tydfil	46,513
Monmouthshire	73,745
Neath Port Talbot	112,063
Newport	113,338
Pembrokeshire	98,378
Powys	107,236
Rhondda Cynon Taf	186,077
Swansea	193,324
Torfaen	71,980
Vale of Glamorgan (The)	100,113
Wrexham	107,020”

Billing authority area	Prescribed figure
Blaenau Gwent	55,716
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