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OFFERYNNAU STATUDOL  
CYMRU

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WELSH STATUTORY  
INSTRUMENTS

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**2016 Rhif 1247 (Cy. 295)**

**ARDRETHU A PHRISIO,  
CYMRU**

Rheoliadau Ardrethu Annomestig  
(Symiau a Godir) (Cymru) 2016

**NODYN ESBONIADOL**

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

Daw'r Rheoliadau hyn i rym ar 31 Rhagfyr 2016 ac maent yn gymwys o ran Cymru.

Mae'r Rheoliadau hyn yn rhagnodi rheolau sydd i'w defnyddio i ganfod y swm a godir ar gyfer achosion sy'n dod o fewn y disgrifiadau a ragnodir yn y Rheoliadau.

Mae'r rheolau rhagnodedig yn gymwys i ddiwrnod y codir swm ynglŷn ag ef sy'n dod o fewn y cyfnod o 5 mlynedd sy'n dechrau ar 1 Ebrill 2017 ac yn diweddau ar 31 Mawrth 2022. Diffinnir diwrnod y codir swm ynglŷn ag ef yn adran 43(3) o Ddeddf Cyllid Llywodraeth Leol 1988 ("y Ddeddf") o ran hereditamentau sy'n cael eu meddiannu ac adran 45(3) o ran hereditamentau nad ydynt yn cael eu meddiannu.

Mae'r rheolau rhagnodedig yn gymwys i hereditamentau diffiniedig. Hereditament diffiniedig yw hereditament a ddangosir ar restr leol ar 31 Mawrth 2017, ar y diwrnod perthnasol ac ar bob diwrnod rhyngddynt. Pan dynnir hereditament ymaith o restr leol, yn ddarostyngedig i unrhyw apelau, nid yw'r rheolau rhagnodedig yn gymwys i'r hereditament o'r diwrnod y cafodd y tynnu ymaith effaith. Ni fyddai tynnu ymaith o'r fath yn cael effaith ar gymhwyso'r rheolau rhagnodedig i'r hereditament cyn y diwrnod y cafodd y tynnu ymaith effaith.

**2016 No. 1247 (W. 295)**

**RATING AND VALUATION,  
WALES**

The Non-Domestic Rating  
(Chargeable Amounts) (Wales)  
Regulations 2016

**EXPLANATORY NOTE**

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

These Regulations come into force on 31 December 2016 and apply in relation to Wales

These Regulations prescribe rules to be used to find the chargeable amount for cases which fall within the descriptions prescribed in the Regulations.

The prescribed rules apply to a chargeable day falling within the period of 5 years beginning on 1 April 2017 and ending on 31 March 2022. A chargeable day is defined in section 43(3) of the Local Government Finance Act 1988 ("the Act") in terms of occupied hereditaments and section 45(3) in terms of unoccupied hereditaments.

The prescribed rules apply to defined hereditaments. A defined hereditament is a hereditament shown in a local list on 31 March 2017, the relevant day and every day between. Where a hereditament is removed from a local list, subject to any appeals, the prescribed rules do not apply to the hereditament from the day on which the removal took effect. Such a removal would not impact the application of the prescribed rules to the hereditament prior to the day on which the removal took effect.

Mae'r rheolau rhagnodedig yn gostwng y cynnydd yn rhwymedigaeth y trethdalwr o ganlyniad i ailbrisiad 2017. Mae rheoliad 4 yn cyfrifo'r swm a godir am yr hereditament ar 31 Mawrth 2017 (y rhwymedigaeth sylfaenol). Dyma'r diwrnod cyn i'r rhestrau newydd a lunnir ar 1 Ebrill 2017 gael effaith. Y lluosydd ardrethu annomestig a bennir gan Weinidogion Cymru ar gyfer blwyddyn ariannol 2016-17 o dan baragraff 3B o Atodlen 7 i'r Ddeddf yw 0.486. Gan fod rheoliad 9(a) yn darparu nad yw'r rheolau a ragnodir yn y Rheoliadau yn gymwys oni fo'r hereditament yn gymwys i gael rhyddhad ardrethi i fusnesau bach, mae'r fformiwla ar gyfer canfod y rhwymedigaeth sylfaenol yn cynnwys E. E yw'r ffigur a ragnodir gan Weinidogion Cymru yng Ngorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2015 (O.S. 2015/229) (Cy. 11) sy'n gymwys i'r hereditament o dan sylw ar 1 Ebrill 2017. Gwnaed y Gorchymyn hwn o dan adran 44(9) o'r Ddeddf.

Mae rheoliad 6 yn darparu'r fformiwla ar gyfer canfod y swm tybiannol a godir ("NCA"). Dyma'r swm a godir a fyddai'n gymwys i'r hereditament diffiniedig ar 1 Ebrill 2017 pe na bai'r rheolau rhagnodedig yn gymwys. Ceir dwy fformiwla yn rheoliad 6 er mwyn adlewyrchu'r posibilrwydd y gallai'r rheolau rhagnodedig fod yn gymwys i drethdalwyr sy'n derbyn rhyddhad ardrethi i fusnesau bach a threthdalwyr nad ydynt, ers yr ailbrisiad, yn derbyn rhyddhad o'r fath.

Mae'r fformiwla i ganfod yr NCA yn defnyddio'r gwerth ardrethol, y lluosydd ardrethu annomestig a, phan fo hynny'n angenrheidiol, E, fel y maent ar 1 Ebrill 2017. Nid yw'r ffaith y gallai'r diwrnod perthnasol y cyfrifir y swm y codir ar ei gyfer fod yn hwyrach nag 1 Ebrill 2017 yn newid y ffigurau hyn. Y rheswm am hynny yw bod y gostyngiad mewn rhwymedigaeth yn seiliedig ar gyfran o'r cynnydd mewn rhwymedigaeth rhwng 31 Mawrth 2017 ac 1 Ebrill 2017 o ganlyniad i lunio'r rhestrau newydd.

Mae rheoliad 7 yn addasu rheoliadau 6 mewn achos pan fo newid i'r gwerth ardrethol ar gyfer hereditament yn cael effaith yn ystod y cyfnod perthnasol, ond o ddiwrnod ar ôl 1 Ebrill 2017. Mae'n gweithredu fel bod yr NCA, a ddefnyddir at ddibenion rheoliad 9(b) a'r fformiwla'u yn rheoliadau 14 i 16, yn cael ei gyfrifo gan ddefnyddio'r gwerth ardrethol newydd yn hytrach na'r gwerth ardrethol ar 1 Ebrill 2017. Bydd y lluosydd ardrethu annomestig ac E yn parhau fel ag yr oeddynt ar 1 Ebrill 2017.

The prescribed rules reduce the increase in a ratepayer's liability as a result of the 2017 revaluation. Regulation 4 calculates the chargeable amount for the hereditament on 31 March 2017 (the base liability). This is the day before the new lists compiled on 1 April 2017 have effect. 0.486 is the non-domestic rating multiplier set by the Welsh Ministers for the financial year 2016-17 under paragraph 3B of Schedule 7 to the Act. As regulation 9(a) provides that the rules prescribed in the Regulations only apply where the hereditament is eligible for small business rate relief, the formula to find the base liability includes E. E is the figure prescribed by the Welsh Ministers in the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015 (S.I. 2015/229) (W. 11) which applies to the hereditament in question on 1 April 2017. This Order was made under section 44(9) of the Act.

Regulation 6 provides the formula for finding the notional chargeable amount ("NCA"). This is the chargeable amount which would apply for the defined hereditament on 1 April 2017 if the prescribed rules did not apply. There are two formulae in regulation 6 to reflect the possibility that the prescribed rules could apply to ratepayers in receipt of small business rate relief and ratepayers who, since revaluation, no longer receive such relief.

The formula to find the NCA uses the rateable value, non-domestic rating multiplier and, where necessary, E, as they are on 1 April 2017. The fact that the relevant day for which the chargeable amount is being calculated may be later than 1 April 2017 does not change these figures. This is because the reduction in liability is based on a proportion of the increase in liability between 31 March 2017 and 1 April 2017 due to the compilation of the new lists.

Regulation 7 modifies regulation 6 in the event that a change to the rateable value for a hereditament takes effect during the relevant period but from a day after 1 April 2017. It operates so that the NCA, used for the purposes of regulation 9(b) and the formulae in regulations 14 to 16, is calculated using the new rateable value rather than the rateable value on 1 April 2017. The non-domestic rating multiplier and E will remain as they were on 1 April 2017.

Mae Rhan 3 yn rhagnodi'r disgrifiadau o achosion y mae'r rheolau rhagnodedig yn gymwys iddynt. Mae rheoliad 9(a) yn cyfyngu cymhwysiad y rheolau rhagnodedig i hereditamentau a oedd yn gymwys i gael rhyddhad ardrethi i fusnesau bach cyn yr ailbrisiad. Mae rheoliad 9(b) yn darparu trothwy de minimis; pan fo rhwymedigaeth wedi codi £100 neu lai, nid oes gostyngiad mewn rhwymedigaeth o dan y Rheoliadau. Mae rheoliad 9(c) yn ei gwneud yn ofynnol bod yr un person wedi meddiannu'r hereditament diffiniedig er mwyn bod yn gymwys i gael gostyngiad. Pan fo meddiannaeth yr hereditament yn newid ar 1 Ebrill 2017 neu ar unrhyw ddyddiad diweddarach yn ystod y cyfnod perthnasol, nid yw'r rheolau rhagnodedig yn gymwys.

Mae rheoliad 10 yn disgrifio achosion pan na fo'r rheolau rhagnodedig yn gymwys. Mae rheoliad 10(a) yn ymdrin â'r posibilrwydd bod meddiannydd, sydd hefyd yn berchennog ar hereditament, yn peidio â meddiannu'r hereditament ac yn dod o fewn yr achosion yn adran 45A(2) neu (3) o'r Ddeddf (elusennau a chlybiau chwaraeon cymunedol amatur cofrestredig). Mewn achos o'r fath, rhwymedigaeth y trethdalwr fyddai sero, yn unol ag adran 45A(1) o'r Ddeddf. Mae rheoliad 10(b) yn ymdrin ag achosion pan na fo rhan o hereditament yn cael ei meddiannu a bod yr awdurdod bilio wedi ei gwneud yn ofynnol i'r swyddog prisio ddosrannu gwerth ardrethol yr hereditament rhwng y rhan sy'n cael ei meddiannu a'r rhan nad yw'n cael ei meddiannu o'r hereditament o dan adran 44A(1) o'r Ddeddf. Nid yw'r rheolau rhagnodedig yn gymwys mewn achos o'r fath. Nid oes unrhyw ostyngiad mewn swm a godir ar gael felly pan fo dosraniad o'r fath yn gymwys i hereditament diffiniedig ac yn cael effaith mewn perthynas â'r swm a godir.

Pan fo hereditament diffiniedig yn achos sy'n dod o fewn pob un o'r disgrifiadau a ragnodir yn rheoliad 9, ac nad yw'n dod o fewn y disgrifiadau yn rheoliad 10, mae'r rheolau a ragnodir yn rheoliadau 12 i 17 yn gymwys. Mae'r rheolau hyn i'w defnyddio i ganfod y swm a godir ar gyfer diwrnod y codir swm ynglŷn ag ef.

Y cam cyntaf o dan reoliad 12 yw cyfrifo'r swm a godir am yr hereditament o dan adran 43 o'r Ddeddf ar gyfer hereditamentau sy'n cael eu meddiannu ac adran 45 o'r Ddeddf ar gyfer hereditamentau nad ydynt yn cael eu meddiannu. Yr ail gam yw gostwng y swm hwnnw yn ôl y symiau a gyfrifir o dan ba un bynnag o reoliadau 14 i 17 sy'n gymwys.

Part 3 prescribes the descriptions of cases to which the prescribed rules apply. Regulation 9(a) limits the application of the prescribed rules to hereditaments which were eligible for small business rate relief before revaluation. Regulation 9(b) provides a de minimis threshold; where liability has increased by £100 or less, there is no reduction in liability under the Regulations. Regulation 9(c) requires the same person to have occupied the defined hereditament in order to be eligible for a reduction. Where occupation of the hereditament changes on 1 April 2017 or at any later date during the relevant period, the prescribed rules do not apply.

Regulation 10 describes cases where the prescribed rules do not apply. Regulation 10(a) addresses the possibility of an occupier, who is also the owner of a hereditament, ceasing to occupy the hereditament and falling within the cases in section 45A(2) or (3) of the Act (charities and registered community amateur sports clubs). In such a case, the ratepayer's liability would be zero in accordance with section 45A(1) of the Act. Regulation 10(b) addresses where a part of a hereditament is unoccupied and the billing authority has required the valuation officer to apportion the rateable value of the hereditament between the occupied and unoccupied parts of the hereditament under section 44A(1) of the Act. The prescribed rules do not apply to such a case. No reduction in chargeable amount is therefore available where such an apportionment applies to a defined hereditament and has effect in relation to the chargeable amount

Where a defined hereditament is a case which falls within all of the descriptions prescribed in regulation 9 and does not fall within the descriptions in regulation 10, the rules prescribed in regulations 12 to 17 apply. These rules are to be used to find the chargeable amount for a chargeable day.

The first step under regulation 12 is to calculate the chargeable amount for the hereditament under section 43 of the Act for occupied hereditaments and section 45 of the Act for non-occupied hereditaments. The second step is to reduce that amount by the amounts calculated under whichever of regulations 14 to 17 apply.

Mae rheoliadau 14 i 17 yn darparu gostyngiad graddol mewn symiau a godir yn ystod y cyfnod sy'n dechrau ar 1 Ebrill 2017 ac yn diweddau ar 31 Mawrth 2020. Yn y flwyddyn gyntaf, gostyngir y swm a godir yn ôl swm sy'n gyfwerth â 75% o'r cynnydd mewn rhwymedigaeth rhwng 31 Mawrth 2017 ac 1 Ebrill 2017. Yn yr ail a'r drydedd flwyddyn, gostyngir y swm a godir yn ôl 50% a 25%, yn y drefn honno, o'r cynnydd mewn rhwymedigaeth rhwng 31 Mawrth 2017 ac 1 Ebrill 2017. Cyfrifir y gostyngiad yn y swm a godir ar gyfer pob diwrnod perthnasol, a defnyddir y ffigur 366 yn rheoliad 16 i adlewyrchu'r ffaith bod 2020 yn flwyddyn naid. Mae rheoliad 17 yn darparu mai'r swm a godir yn ystod y cyfnod sy'n dechrau ar 1 Ebrill 2020 ac yn diweddau ar 31 Mawrth 2022 yw'r swm a ganfyddir o dan adran 43 o'r Ddeddf ar gyfer hereditamentau sy'n cael eu meddiannu ac adran 45 o'r Ddeddf ar gyfer hereditamentau nad ydynt yn cael eu meddiannu (hynny yw, nid oes gostyngiad ar gyfer y blynyddoedd ariannol hynny).

Mae rheoliad 13 yn sicrhau nad yw'r rheolau rhagnodedig yn gostwng y swm a godir i swm islaw sero.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd aseiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth yr Is-adran Polisi Cyllid Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

Regulations 14 to 17 provide a phased reduction in chargeable amounts during the period beginning on 1 April 2017 and ending on 31 March 2020. In the first year, the chargeable amount is reduced by an amount equal to 75% of the increase in liability between 31 March 2017 and 1 April 2017. In the second and third year the chargeable amount is reduced by 50% and 25% respectively of the increase in liability between 31 March 2017 and 1 April 2017. The reduction in chargeable amount is calculated for each relevant day, with the figure 366 used in regulation 16 to reflect that 2020 is a leap year. Regulation 17 provides that during the period beginning on 1 April 2020 and ending on 31 March 2022 the chargeable amount is that found under section 43 of the Act for occupied hereditaments and section 45 of the Act for non-occupied hereditaments (i.e. there is no reduction for those financial years).

Regulation 13 ensures that the prescribed rules do not reduce the chargeable amount below zero.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Local Government Finance Policy Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

**2016 Rhif 1247 (Cy. 295)**

**ARDRETHU A PHRISIO,  
CYMRU**

**Rheoliadau Ardrethu Annomestig  
(Symiau a Godir) (Cymru) 2016**

*Gwnaed* 15 Rhagfyr 2016  
*Yn dod i rym* 31 Rhagfyr 2016

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pŵer a roddir i'r Ysgrifennydd Gwladol gan adrannau 58, 143(1) a 146(6) o Ddeddf Cyllid Llywodraeth Leol 1988(1) ac a freinir bellach ynddynt hwy(2).

Gosodwyd drafft o'r Rheoliadau hyn gerbron Cynulliad Cenedlaethol Cymru, ac fe'i cymeradwywyd ganddo drwy benderfyniad, yn unol ag adran 143(4) o'r Ddeddf honno(3).

**2016 No. 1247 (W. 295)**

**RATING AND VALUATION,  
WALES**

**The Non-Domestic Rating  
(Chargeable Amounts) (Wales)  
Regulations 2016**

*Made* 15 December 2016  
*Coming into force* 31 December 2016

The Welsh Ministers make the following Regulations in exercise of the power conferred on the Secretary of State by sections 58, 143(1) and 146(6) of the Local Government Finance Act 1988(1) and now vested in them(2).

A draft of these Regulations was laid before, and approved by a resolution of the National Assembly for Wales in accordance with section 143(4) of that Act(3).

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- (1) 1988 p. 41. Diwygiwyd adran 58 gan adran 117(1) o Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14), a pharagraff 68 o Atodlen 13 iddi, adran 2 o Ddeddf Ardrethu Annomestig 1994 (p. 3), adran 1 o Ddeddf Llywodraeth Leol ac Ardrethu 1997 (p. 29), a pharagraff 5 o Atodlen 1 iddi, adran 65(2) o Ddeddf Llywodraeth Leol 2003 (p. 26) ac adran 2(1) o Ddeddf Ardrethu (Eiddo Gwag) 2007 (p. 9), a pharagraff 3 o Atodlen 1 iddi.
- (2) Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol, 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 wedi hynny yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.
- (3) Mae'r cyfeiriad at ddau Dŷ'r Senedd yn adran 143(4) o'r Ddeddf i'w ddarllen fel cyfeiriad at Gynulliad Cenedlaethol Cymru yn rhinwedd paragraff 34 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006.

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- (1) 1988 c. 41. Section 58 was amended by section 117(1) of, and paragraph 68 of Schedule 13 to, the Local Government Finance Act 1992 (c. 14), section 2 of the Non-Domestic Rating Act 1994 (c. 3), section 1 of, and paragraph 5 of Schedule 1 to, the Local Government and Rating Act 1997 (c. 29), section 65(2) of the Local Government Act 2003 (c. 26) and section 2(1) of, and paragraph 3 of Schedule 1 to, the Rating (Empty Properties) Act 2007 (c. 9).
- (2) The powers of the Secretary of State were transferred, 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). The functions of the National Assembly for Wales were 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).
- (3) The reference to each House of Parliament in section 143(4) of the Act are to be read as a reference to the National Assembly for Wales by virtue of paragraph 34 of Schedule 11 to the Government of Wales Act 2006.

Yn unol ag adran 58(9) o'r Ddeddf honno, mae Gweinidogion Cymru wedi rhoi sylw i'r amcan o sicrhau (i'r graddau y bo hynny'n ymarferol) nad yw'r cyfanswm sy'n daladwy i Weinidogion Cymru a'r holl awdurdodau bilio ar ffurf ardrethi annomestig o ran y blynyddoedd ariannol sy'n dod o fewn y cyfnod perthnasol yn fwy na'r hyn y mae Gweinidogion Cymru yn ystyried y byddai'n debygol o fod yn daladwy heblaw am y Rheoliadau hyn.

## RHAN 1

### Rhagarweiniol: cyffredinol

#### Enwi, cychwyn a chymhwys

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Symiau a Godir) (Cymru) 2016.

(2) Daw'r Rheoliadau hyn i rym ar 31 Rhagfyr 2016(1) ac maent yn gymwys o ran Cymru.

(3) Mae'r Rheoliadau hyn yn gymwys mewn perthynas â'r cyfnod sy'n dechrau ar 1 Ebrill 2017 ac yn diweddau ar 31 Mawrth 2022 ("y cyfnod perthnasol").

#### Dehongli

##### 2. Yn y Rheoliadau hyn—

mae i "cyfnod perthnasol" ("*relevant period*") yr ystyr a roddir yn rheoliad 1(3);

ystyr "diwrnod perthnasol" ("*relevant day*") yw diwrnod y codir swm ynglŷn ag ef sy'n dod o fewn y cyfnod perthnasol;

ystyr "y Ddeddf" ("*the Act*") yw Deddf Cyllid Llywodraeth Leol 1988;

mae i "hereditament diffiniedig" ("*defined hereditament*") yr ystyr a roddir yn rheoliad 3;

ystyr "rhestr leol" ("*local list*") yw rhestr a lunnir ac a gedwir yn unol ag adran 41 o'r Ddeddf(2);

ystyr "rhwymedigaeth sylfaenol" ("*BL*") ("*base liability*", "*BL*") yw'r swm a gyfrifir yn unol â rheoliad 4;

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- (1) Yn unol ag adran 58(8) o'r Ddeddf sy'n ei gwneud yn ofynnol i reoliadau ddod i rym cyn 1 Ionawr yn union cyn y flwyddyn ariannol y maent yn berthnasol iddi.
- (2) Roedd Gorchymyn Rhestrau Ardrethu (Gohirio Gwneud Rhestrau) (Cymru) 2014 (O.S. 2014/1370) (Cy. 139), a wnaed gan Weinidogion Cymru o dan adran 54A o'r Ddeddf, yn pennu 1 Ebrill 2017 fel y dyddiad y mae rhestrau ardrethu annomestig lleol i'w llunio ar gyfer awdurdodau bilio yng Nghymru, yn hytrach nag 1 Ebrill 2015, sef y dyddiad y byddai'n rhaid eu llunio fel arall.

In accordance with section 58(9) of that Act, the Welsh Ministers have had regard to the object of securing (so far as practicable) that the aggregate amount payable to the Welsh Ministers and all billing authorities by way of non-domestic rates as regards the financial years falling within the relevant period do not exceed that which the Welsh Ministers consider would be likely to be payable apart from these Regulations.

## PART 1

### Preliminary: general

#### Title, commencement and application

1.—(1) The title of these Regulations is the Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2016.

(2) These Regulations come into force on 31 December 2016(1) and apply in relation to Wales.

(3) These Regulations apply in relation to the period beginning on 1 April 2017 and ending on 31 March 2022 ("the relevant period").

#### Interpretation

##### 2. In these Regulations—

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

"base liability" ("*BL*") ("*rhwymedigaeth sylfaenol*", "*BL*") is the amount calculated in accordance with regulation 4;

"defined hereditament" ("*hereditament diffiniedig*") has the meaning given in regulation 3;

"local list" ("*rhestr leol*") means a list compiled and maintained in accordance with section 41 of the Act(2);

"notional chargeable amount" ("*NCA*") ("*swm tybiannol a godir*", "*NCA*") is the amount calculated in accordance with regulations 6 and 7;

"relevant day" ("*diwrnod perthnasol*") is a chargeable day falling within the relevant period;

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- (1) In accordance with section 58(8) of the Act which requires regulations to come into force before 1 January immediately preceding the financial year to which they apply.
- (2) The Rating Lists (Postponement of Compilation) (Wales) Order 2014 (S.I. 2014/1370) (W. 139), made by the Welsh Ministers under section 54A of the Act, specified 1 April 2017 as the date on which local non-domestic rating lists are to be compiled for billing authorities in Wales, instead of 1 April 2015 which is the date on which they would otherwise have to be compiled.

ystyr “swm tybiannol a godir” (“NCA”) (“*notional chargeable amount*”, “NCA”) yw’r swm a gyfrifir yn unol â rheoliadau 6 a 7.

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

### Hereditament diffiniedig

3. Mae hereditament yn hereditament diffiniedig o ran diwrnod perthnasol os caiff ei ddangos ar restr leol ar—

- (a) 31 Mawrth 2017,
- (b) y diwrnod perthnasol, ac
- (c) pob diwrnod, os oes un, sy’n dod ar ôl 31 Mawrth 2017 a chyn y diwrnod perthnasol.

### Defined hereditament

3. A hereditament is a defined hereditament in respect of a relevant day if it is shown in a local list on—

- (a) 31 March 2017,
- (b) the relevant day, and
- (c) each day, if any, falling after 31 March 2017 and before the relevant day.

## RHAN 2

### Rhagarweiniol: cyfrifiadau

#### Rhwymedigaeth sylfaenol

4. Cyfrifir y rhwymedigaeth sylfaenol (“BL”) ar gyfer hereditament diffiniedig drwy ddefnyddio’r fformiwla—

$$\frac{A \times 0.486}{E}$$

Pan—

A yw’r gwerth ardrethol a ddangosir ar gyfer yr hereditament diffiniedig ar restr leol ar 31 Mawrth 2017, ac

E yw swm E sy’n gymwys i’r hereditament diffiniedig ar 31 Mawrth 2017 yn unol â Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2015(1).

#### Swm tybiannol a godir

5. Cyfrifir y swm tybiannol a godir (“NCA”) ar gyfer hereditament diffiniedig yn unol â rheoliadau 6 a 7.

6.—(1) Pan fo adran 43(4B)(b) o’r Ddeddf (rhyddhad ardrethi i fusnesau bach) yn gymwys i hereditament diffiniedig ar 1 Ebrill 2017, cyfrifir yr NCA ar gyfer yr hereditament diffiniedig hwnnw drwy ddefnyddio’r fformiwla—

$$\frac{A \times B}{E}$$

## PART 2

### Preliminary: calculations

#### Base liability

4. The base liability (“BL”) for a defined hereditament is calculated by applying the formula—

$$\frac{A \times 0.486}{E}$$

Where—

A is the rateable value shown for the defined hereditament in a local list on 31 March 2017, and

E is the amount of E which applies to the defined hereditament on 31 March 2017 in accordance with the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015(1).

#### Notional chargeable amount

5. The notional chargeable amount (“NCA”) for a defined hereditament is calculated in accordance with regulations 6 and 7.

6.—(1) Where on 1 April 2017 section 43(4B)(b) of the Act (small business rate relief) applies to a defined hereditament, the NCA for that defined hereditament is calculated by applying the formula—

$$\frac{A \times B}{E}$$

(1) O.S. 2015/229 (Cy. 11). Fe’i diwygiwyd gan Orchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2016 (O.S. 2016/32) (Cy. 13).

(1) S.I. 2015/229 (W. 11). Amended by the Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2016 (S.I. 2016/32) (W. 13).

(2) Ym mhob achos arall, cyfrifir yr NCA ar gyfer hereditament diffiniedig drwy ddefnyddio'r fformiwla—

$$A \times B$$

(3) At ddibenion y rheoliad hwn—

A yw'r gwerth ardrethol a ddangosir ar gyfer yr hereditament diffiniedig ar restr leol ar 1 Ebrill 2017,

B yw'r lluosydd ardrethu annomestig ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2017 a gyfrifir yn unol â pharagraff 4B o Atodlen 7 i'r Ddeddf(1), ac

E yw swm E sy'n gymwys i'r hereditament diffiniedig ar 1 Ebrill 2017 yn unol â Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2015.

7.—(1) Mae'r rheoliad hwn yn gymwys i hereditament diffiniedig pan fo, ar gyfer diwrnod ar ôl 1 Ebrill 2017, y gwerth ardrethol a ddangosir ar restr leol ar gyfer yr hereditament diffiniedig yn wahanol i'r hyn a ddangosir ar ei gyfer ar restr leol ar 1 Ebrill 2017.

(2) O'r diwrnod y mae'r newid mewn gwerth ardrethol yn cael effaith, mae rheoliad 6 yn cael effaith o ran yr hereditament diffiniedig gyda'r diwygiadau a ganlyn—

- (a) ym mharagraff (1), yn lle "1 Ebrill 2017", rhodder "y diwrnod y mae'r newid mewn gwerth ardrethol yn cael effaith", a
- (b) ym mharagraff (3), yn lle'r diffiniad o 'A' rhodder "A yw'r gwerth ardrethol a ddangosir ar gyfer yr hereditament diffiniedig ar restr leol ar y diwrnod y mae'r newid mewn gwerth ardrethol yn cael effaith".

### RHAN 3

#### Achosion y mae'r rheolau rhagnodedig yn gymwys iddynt

8. At ddibenion adran 58(2) o'r Ddeddf, yr achosion yw'r rhai sy'n dod o fewn y disgrifiadau a ragnodir yn rheoliad 9, ac nad ydynt yn dod o fewn y disgrifiadau a ragnodir yn rheoliad 10.

(2) In all other cases, the NCA for a defined hereditament is calculated by applying the formula—

$$A \times B$$

(3) For the purposes of this regulation—

A is the rateable value shown for the defined hereditament in a local list on 1 April 2017,

B is the non-domestic rating multiplier for the financial year beginning on 1 April 2017 calculated in accordance with paragraph 4B of Schedule 7 to the Act(1), and

E is the amount of E which applies to the defined hereditament on 1 April 2017 in accordance with the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015.

7.—(1) This regulation applies to a defined hereditament where for a day after 1 April 2017 the rateable value shown in a local list for the defined hereditament is different to that shown for it in a local list on 1 April 2017.

(2) From the day on which the change in rateable value has effect, regulation 6 has effect as regards the defined hereditament with the following amendments—

- (a) in paragraph (1), for "1 April 2017", substitute "the day on which the change in rateable value has effect", and
- (b) in paragraph (3), for the definition of 'A' substitute "A is the rateable value shown for the defined hereditament in a local list on the day on which the change in rateable value has effect".

### PART 3

#### Cases to which the prescribed rules apply

8. For the purpose of section 58(2) of the Act, the cases are those that fall within the descriptions prescribed in regulation 9, and do not fall within the descriptions prescribed in regulation 10.

(1) Mewnosodwyd paragraff 4B o Atodlen 7 i'r Ddeddf gan adran 62(4) o Ddeddf Llywodraeth Leol 2003.

(1) Paragraph 4B of Schedule 7 to the Act was inserted by section 62(4) of the Local Government Act 2003.



## Disgrifiadau rhagnodedig

### 9. Hereditament diffiniedig—

- (a) y mae adran 43(4B)(b) o'r Ddeddf yn gymwys iddo ar 31 Mawrth 2017,
- (b) pan fo'r NCA yn fwy na'r swm a gyfrifir drwy ddefnyddio'r fformiwla—

$$BL + 100, \text{ ac}$$

- (c) pan fo meddiannydd yr hereditament, ar y diwrnod perthnasol, yr un person â'r meddiannydd ar 31 Mawrth 2017.

## Eithriadau

### 10. Hereditament diffiniedig—

- (a) pan fyddai, ar y diwrnod perthnasol, y swm a godir yn sero fel arall o dan adran 45A o'r Ddeddf (hereditament nad yw'n cael ei feddiannu: cyfradd sero), neu
- (b) pan fo, ar y diwrnod perthnasol, ddosraniad o dan adran 44A(1) o'r Ddeddf (hereditamentau a feddiennir yn rhannol) yn gymwys i'r hereditament ac yn cael effaith mewn perthynas â'r swm a godir.

## RHAN 4

### Rheolau rhagnodedig

#### Rheolau ar gyfer canfod y swm a godir

11. At ddiben adran 58(3)(a) o'r Ddeddf, mae'r swm a godir ar gyfer hereditament diffiniedig y mae rheoliad 8 yn gymwys iddo (achosion sy'n dod o fewn y disgrifiad rhagnodedig) i'w ganfod yn unol â'r rheolau a ragnodir yn rheoliadau 12 i 17.

12. Y swm a godir ar gyfer diwrnod perthnasol yw'r swm a gyfrifir yn unol ag adran 43 neu 45 o'r Ddeddf fel y bo'n briodol, llai'r swm a gyfrifir o dan ba un bynnag o reoliadau 14 i 17 sy'n gymwys.

13. Os canlyniad gostwng y swm a godir yn unol â'r rheolau yn rheoliadau 14 i 17 yw cynhyrchu ffigur negyddol, y swm a godir yw sero.

#### Blwyddyn ariannol sy'n dechrau ar 1 Ebrill 2017

14. Yn y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2017, gostyngir y swm a godir yn ôl swm a gyfrifir drwy ddefnyddio'r fformiwla—

$$\frac{(NCA - BL) \times 0.75}{365}$$

## Prescribed descriptions

### 9. A defined hereditament—

- (a) to which, on 31 March 2017, section 43(4B)(b) of the Act applies,
- (b) where NCA is greater than the sum calculated by applying the formula—

$$BL + 100, \text{ and}$$

- (c) where on the relevant day, the occupier of the hereditament is the same person as the occupier on 31 March 2017.

## Exceptions

### 10. A defined hereditament where on the relevant day—

- (a) the chargeable amount would otherwise be zero under section 45A of the Act (unoccupied hereditament: zero-rating), or
- (b) an apportionment under section 44A(1) of the Act (partly occupied hereditaments) applies to the hereditament and has effect in relation to the chargeable amount.

## PART 4

### Prescribed rules

#### Rules for finding the chargeable amount

11. For the purpose of section 58(3)(a) of the Act, the chargeable amount for a defined hereditament to which regulation 8 applies (cases that fall within the prescribed description) is to be found in accordance with the rules prescribed in regulations 12 to 17.

12. The chargeable amount for a relevant day is the amount calculated in accordance with section 43 or 45 of the Act as appropriate, less the amount calculated under whichever of regulations 14 to 17 applies.

13. If the result of reducing the chargeable amount in accordance with the rules in regulations 14 to 17 is to produce a negative figure, the chargeable amount is zero.

#### Financial year commencing on 1 April 2017

14. In the financial year commencing on 1 April 2017, the chargeable amount is reduced by an amount calculated by applying the formula—

$$\frac{(NCA - BL) \times 0.75}{365}$$

**Blwyddyn ariannol sy'n dechrau ar 1 Ebrill 2018**

15. Yn y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2018, gostyngir y swm a godir yn ôl swm a gyfrifir drwy ddefnyddio'r fformiwla—

$$\frac{(NCA - BL) \times 0.5}{365}$$

**Blwyddyn ariannol sy'n dechrau ar 1 Ebrill 2019**

16. Yn y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2019, gostyngir y swm a godir yn ôl swm a gyfrifir drwy ddefnyddio'r fformiwla—

$$\frac{(NCA - BL) \times 0.25}{366}$$

**Blynyddoedd ariannol sy'n dechrau ar 1 Ebrill 2020 ac 1 Ebrill 2021**

17. Yn y blynyddoedd ariannol sy'n dechrau ar 1 Ebrill 2020 ac 1 Ebrill 2021 gostyngir y swm a godir yn ôl sero.

**RHAN 5****Dirymiadau**

18. Mae'r Rheoliadau a ganlyn wedi eu dirymu—

- (a) Rheoliadau Ardrethu Annomestig (Symiau y Gellir eu Codi) (Cymru) 1999(1), a
- (b) Rheoliadau Ardrethu Annomestig (Symiau y Gellir eu Codi) (Diwygio) (Cymru) 2000(2).

*Mark Drakeford*

Ysgrifennydd y Cabinet dros Lywodraeth Leol a Chyllid, un o Weinidogion Cymru

15 Rhagfyr 2016

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(1) O.S. 1999/3454 (Cy. 51).  
(2) O.S. 2000/2041 (Cy. 147).

**Financial year commencing on 1 April 2018**

15. In the financial year commencing on 1 April 2018, the chargeable amount is reduced by an amount calculated by applying the formula—

$$\frac{(NCA - BL) \times 0.5}{365}$$

**Financial year commencing on 1 April 2019**

16. In the financial year commencing on 1 April 2019, the chargeable amount is reduced by an amount calculated by applying the formula—

$$\frac{(NCA - BL) \times 0.25}{366}$$

**Financial years commencing on 1 April 2020 and 1 April 2021**

17. In the financial years commencing on 1 April 2020 and 1 April 2021 the chargeable amount is reduced by zero.

**PART 5****Revocations**

18. The following Regulations are revoked—

- (a) The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 1999(1), and
- (b) The Non-Domestic Rating (Chargeable Amounts) (Amendment) (Wales) Regulations 2000(2).

Cabinet Secretary for Local Government and Finance, one of the Welsh Ministers

15 December 2016

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(1) S.I. 1999/3454 (W. 51).  
(2) S.I. 2000/2041 (W. 147).



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