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OFFERYNNAU STATUDOL  
CYMRU

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**2017 Rhif 25 (Cy. 9)**

**ARDRETHU A PHRISIO,  
CYMRU**

Gorchymyn Ardrethu Annomestig  
(Rhyddhad Ardrethi i Fusnesau  
Bach) (Cymru) (Diwygio) 2017

**NODYN ESBONIADOL**

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

Mae'r Gorchymyn hwn yn diwygio Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2015 (O.S. 2015/229 (Cy. 11)) ("Gorchymyn 2015"). Mae Gorchymyn 2015 yn darparu ar gyfer cynllun rhyddhad ardrethi a chynllun rhyddhad ardrethi dros dro nad yw'n gymwys ond i gategorïau penodol o hereditament. Pan wnaed Gorchymyn 2015 yn wreiddiol, darparodd fod y cynllun rhyddhad ardrethi dros dro yn rhedeg o 1 Ebrill 2015 hyd 31 Mawrth 2016.

Mae Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2016 (O.S. 2016/32) (Cy. 13)) yn estyn y cynllun rhyddhad ardrethi dros dro hwnnw i 31 Mawrth 2017.

Mae erthygl 2 o'r Gorchymyn hwn yn diwygio Gorchymyn 2015 ymhellach drwy estyn y cyfnod o amser y mae'r cynllun rhyddhad ardrethi dros dro yn gymwys hyd 31 Mawrth 2018.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Gorchymyn hwn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol cynnal asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Gorchymyn hwn.

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WELSH STATUTORY  
INSTRUMENTS

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**2017 No. 25 (W. 9)**

**RATING AND VALUATION,  
WALES**

The Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2017

**EXPLANATORY NOTE**

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

This Order amends the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015 (S.I. 2015/229 (W. 11)) ("the 2015 Order"). The 2015 Order provides for a rate relief scheme and a temporary rate relief scheme which applies only to certain categories of hereditament. When originally made, the 2015 Order provided for the temporary rate relief scheme to run from 1 April 2015 to 31 March 2016.

The Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2016 (S.I. 2016/32) (W. 13)) extends that temporary rate relief scheme to 31 March 2017.

Article 2 of this Order further amends the 2015 Order by extending the period of time for which the temporary rate relief scheme is to apply to 31 March 2018.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Order. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with this Order.

2017 Rhif 25 (Cy. 9)

ARDRETHU A PHRISIO,  
CYMRU

Gorchymyn Ardrethu Annomestig  
(Rhyddhad Ardrethi i Fusnesau  
Bach) (Cymru) (Diwygio) 2017

Gwnaed 16 Ionawr 2017

Gosodwyd gerbron Cynulliad  
Cenedlaethol Cymru 19 Ionawr 2017

Yn dod i rym 10 Chwefror 2017

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pwerau a roddir i Gynulliad Cenedlaethol Cymru gan adrannau 43(4B)(b), 44(9)(b), 143(1) a 146(6) o Ddeddf Cyllid Llywodraeth Leol 1988(1) ac a freinir bellach ynddynt hwy(2).

**Enwi, cychwyn a chymhwys**

1.—(1) Enw'r Gorchymyn hwn yw Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2017.

(2) Daw'r Gorchymyn hwn i rym ar 10 Chwefror 2017 ond mae'n cael effaith o 1 Ebrill 2017 ymlaen.

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

2017 No. 25 (W. 9)

RATING AND VALUATION,  
WALES

The Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2017

Made 16 January 2017

Laid before the National Assembly  
for Wales 19 January 2017

Coming into force 10 February 2017

The Welsh Ministers make the following Order in exercise of the powers conferred on the National Assembly for Wales by sections 43(4B)(b), 44(9)(b), 143(1) and 146(6) of the Local Government Finance Act 1988(1) and now vested in them(2).

**Title, commencement and application**

1.—(1) The title of this Order is the Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2017.

(2) This Order comes into force on 10 February 2017 but it has effect from 1 April 2017.

(3) This Order applies in relation to Wales.

(1) 1988 p. 41. Mewnosodwyd is-adran (4B) o adran 43 o Ddeddf Cyllid Llywodraeth Leol 1988 gan adran 61(1) a (3) o Ddeddf Llywodraeth Leol 2003 (p. 26). Mewnosodwyd is-adran (9)(b) o adran 44 o Ddeddf Cyllid Llywodraeth Leol 1988 gan adran 61(5) o Ddeddf Llywodraeth Leol 2003. Diwygiwyd adran 143(3) o Ddeddf Cyllid Llywodraeth Leol 1988 gan adran 84(4)(a) o Ddeddf yr Amgylchedd (Cymru) 2016 (dccc. 3). Mae diwygiadau eraill i adran 143 o Ddeddf Cyllid Llywodraeth Leol 1988 nad ydynt yn berthnasol at ddibenion y Gorchymyn hwn.

(2) Breiniwyd swyddogaethau Cynulliad Cenedlaethol Cymru yng Ngweinidogion Cymru yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32).

(1) 1988 c. 41. Subsection (4B) of section 43 of the Local Government Finance Act 1988 was inserted by section 61(1) and (3) of the Local Government Act 2003 (c. 26). Subsection (9)(b) of section 44 of the Local Government Finance Act 1988 was inserted by section 61(5) of the Local Government Act 2003. Section 143(3) of the Local Government Finance Act 1988 was amended by section 84(4)(a) of the Environment (Wales) Act 2016 (anaw. 3). There are other amendments to section 143 of the Local Government Finance Act 1988 that are not relevant for the purposes of this Order.

(2) The functions of the National Assembly for Wales were vested in the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

**Diwygio Gorchymyn Ardrethu Annomestig  
(Rhyddhad Ardrethi i Fusnesau Bach) (Cymru)  
2015**

2. Yn erthygl 3(1) o Orchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2015(1), yn lle “31 Mawrth 2017” rhodder “31 Mawrth 2018”(2).

**Amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015**

2. In article 3(1) of the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015(1), for “31 March 2017” substitute “31 March 2018”(2).

*Mark Drakeford*

Ysgrifennyd y Cabinet dros Gyllid a Llywodraeth  
Leol, un o Weinidogion Cymru  
16 Ionawr 2017

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Cabinet Secretary for Finance and Local Government,  
one of the Welsh Ministers  
16 January 2017

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(1) O.S. 2015/229 (Cy. 11).

(2) Diwygiwyd erthygl 3(1) o Orchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2015 gan erthygl 2 o Orchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Diwygio) (Cymru) 2016 (O.S. 2016/32 (Cy. 13)). Mae'r Gorchymyn hwn yn rhoi dyddiad newydd yn erthygl 3(1) o Orchymyn 2015 yn lle'r dyddiad hwnnw sydd wedi ei fewnosod gan O.S. 2016/32.

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(1) S.I. 2015/229 (W. 11).

(2) Article 3(1) of the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015 was amended by article 2 of the Non-Domestic Rating (Small Business Relief) (Amendment) (Wales) Order 2016 (S.I. 2016/32 (W. 13)). This Order substitutes a new date in article 3(1) of the 2015 Order for that inserted by S.I. 2016/32.

**2017 Rhif 25 (Cy. 9)**

**ARDRETHU A PHRISIO,  
CYMRU**

Gorchymyn Ardrethu Annomestig  
(Rhyddhad Ardrethi i Fusnesau  
Bach) (Cymru) (Diwygio) 2017

**2017 No. 25 (W. 9)**

**RATING AND VALUATION,  
WALES**

The Non-Domestic Rating (Small  
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