



OFFERYNNAU STATUDOL  
CYMRU

WELSH STATUTORY  
INSTRUMENTS

**2017 Rhif 327 (Cy. 82)**

**2017 No. 327 (W. 82)**

**ARDRETHU A PHRISIO,  
CYMRU**

**RATING AND VALUATION,  
WALES**

**Rheoliadau Ardrethu Annomestig  
(Darpariaethau Amrywiol) (Cymru)  
2017**

**The Non-Domestic Rating  
(Miscellaneous Provisions) (Wales)  
Regulations 2017**

**NODYN ESBONIADOL**

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

**EXPLANATORY NOTE**

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

Mae'r Rheoliadau hyn yn gwneud darpariaeth mewn cysylltiad ag ardrethu annomestig o dan Ran III o Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988") o ran Cymru.

These Regulations make provision in connection with non-domestic rating under Part III of the Local Government Finance Act 1988 ("the 1988 Act") in relation to Wales.

Maent yn ail-wneud, o ran Cymru, ddarpariaethau Rheoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) 1989 ("Rheoliadau 1989") er mwyn adlewyrchu'r ffaith y gweinyddir ardrethi annomestig ar wahân i'w gilydd yng Nghymru a Lloegr ac y cymhwysir rhan III o Ddeddf 1988 ar wahân i Gymru a Lloegr fel y darperir gan adran 140 o Ddeddf 1988.

They remake, in relation to Wales, the provisions of the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989 ("the 1989 Regulations") in order to reflect the separate administration of non-domestic rating in England and Wales and the separate application of part III of the 1988 Act to England and Wales provided by section 140 of the 1988 Act.

Mae rheoliad 2 yn gwneud darpariaeth ynghylch cynnwys rhestrau ardrethu lleol yn ychwanegol at yr hynny a wnaed yn adran 42 o Ddeddf 1988. Mae'n ei gwneud yn ofynnol i'r rhestrau ddangos disgrifiad o bob hereditament, ei gyfeiriad ac unrhyw gyfeirnod a briodolir iddo gan y swyddog prisio. Mae hefyd yn ofynnol i restrau lleol ddangos pan fo Tribiwnlys Prisio Cymru neu'r Uwch Dribiwnlys wedi cyfarwyddo i addasiad gael ei wneud, a chyfanswm y gwerthoedd ardrethol a ddangosir.

Regulation 2 makes provision for the content of local rating lists additional to that made in section 42 of the 1988 Act. It requires the lists to show a description of each hereditament, its address and any reference number ascribed to it by the valuation officer. Local lists are also required to show where the Valuation Tribunal for Wales or Upper Tribunal has directed an alteration to be made, and the total of rateable values shown.

Mae rheoliad 3 yn gwneud darpariaeth ar gyfer prisio mwyngloddiau a chwareli yng Nghymru. Bydd cyfran y symiau sy'n daladwy mewn cysylltiad ag echdynnu mwynau o hereditamentau o'r fath fel sy'n berthnasol i werth cyfalaf y mwynau a echdynnir yn cael ei diystyru at ddibenion prisio; a thbyir mai 50 y cant o'r cyfanswm yw elfen cyfalaf symiau o'r fath.

Regulation 3 makes provision for the valuation of mines and quarries in Wales. The proportion of sums payable in respect of the extraction of minerals from such hereditaments as relates to the capital value of minerals extracted is to be disregarded for valuation purposes; and it is to be assumed that the capital element of such sums is 50 per cent of the total.

Mae rheoliad 4 yn gymwys i uned o eiddo a fyddai, oni bai ei bod wedi ei rhannu gan ffin rhwng awdurdodau bilio yng Nghymru, yn cael ei thrin fel un hereditament. Mae rheoliad 4 yn darparu bod uned o

Regulation 4 applies to a unit of property which would, but for being divided by a boundary between billing authorities in Wales, fall to be treated as a single hereditament. Regulation 4 provides that such

eiddo o'r fath i'w thrin fel un hereditament, a'i bod i'w thrin fel pe bai wedi ei lleoli yn yr ardal lle lleolir y rhan honno o'r eiddo yr ymddengys fod ganddi'r gwerth ardrethol mwy neu'r mwyaf. Pan fo'r gwerthoedd yn gyfartal neu fod anghytuno, gwneir darpariaeth i benderfynu ar yr ardal hon drwy i'r swyddog neu'r swyddogion prisio perthnasol fwrw coelbren. Gwneir darpariaeth arbennig pan fo'r hereditament yn fwynglawdd neu'n chwarel, neu'n eu cynnwys.

Mae rheoliad 5 yn gwneud diwygiadau canlyniadol angenrheidiol i reoliadau eraill ac mae rheoliad 6 yn gwneud diwygiadau canlyniadol i Reoliadau 1989 sy'n parhau i fod yn gymwys mewn perthynas â Lloegr.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. 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 Rheoliadau hyn.

unit of property is to be treated as a single hereditament, and it is to be treated as situated in the area in which is situated such part of the property as appears to have the greater or the greatest rateable value. Where the values are equal or there is disagreement, provision is made for determination of this area by the drawing of lots by the relevant valuation officer or officers. Special provision is made where the hereditament consists of or includes a mine or quarry.

Regulation 5 makes necessary consequential amendments to other regulations and regulation 6 makes consequential amendments to the 1989 Regulations which continue to apply in relation to England.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. 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 these Regulations.

**2017 Rhif 327 (Cy. 82)**

**ARDRETHU A PHRISIO,  
CYMRU**

**Rheoliadau Ardrethu Annomestig  
(Darpariaethau Amrywiol) (Cymru)  
2017**

*Gwnaed* 6 Mawrth 2017  
*Gosodwyd gerbron Cynulliad Cenedlaethol  
Cymru* 10 Mawrth 2017  
*Yn dod i rym* 1 Ebrill 2017

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir i'r Ysgrifennydd Gwladol gan adrannau 42(5)(1), 64(3)(b), 143(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1988, a pharagraff 2(8) a (9) o Atodlen 6 iddi, ac sydd wedi eu breinio bellach ynddynt hwy i'r graddau y maent yn arferadwy o ran Cymru(2).

**Enwi, cychwyn, cymhwyso a dehongli**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) (Cymru) 2017 a deuant i rym ar 1 Ebrill 2017.

(2) Mae'r Rheoliadau hyn yn gymwys o ran Cymru.

(3) Yn y Rheoliadau hyn—

ystyr “y Ddeddf” (“*the Act*”) yw Ddeddf Cyllid Llywodraeth Leol 1988;

ystyr “hereditament” (“*hereditament*”) yw hereditament yng Nghymru;

**2017 No. 327 (W. 82)**

**RATING AND VALUATION,  
WALES**

**The Non-Domestic Rating  
(Miscellaneous Provisions) (Wales)  
Regulations 2017**

*Made* 6 March 2017  
*Laid before the National Assembly for Wales*  
10 March 2017  
*Coming into force* 1 April 2017

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 42(5)(1), 64(3)(b), 143(1) and (2) of, and paragraph 2(8) and (9) of Schedule 6 to the Local Government Finance Act 1988 and now vested in them so far as exercisable in relation to Wales(2).

**Title, commencement, application and interpretation**

1.—(1) The title of these Regulations is the Non-Domestic Rating (Miscellaneous Provisions) (Wales) Regulations 2017 and they come into force on 1 April 2017.

(2) These Regulations apply in relation to Wales.

(3) In these Regulations—

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

“the 1989 Regulations” (“*Rheoliadau 1989*”) means the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989(3);

---

(1) Gweler adran 146(6) o Ddeddf Cyllid Llywodraeth Leol 1988 p. 41 i gael ystyr “prescribed”.

(2) Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672) ac maent wedi eu breinio bellach yng Ngweinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30(1) o Atodlen 11 iddi.

---

(1) See section 146(6) of the Local Government Finance Act 1988 c. 41 for the meaning of “prescribed”.

(2) The powers of the Secretary of State were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672) and are now vested in the Welsh Ministers by virtue of section 162 of, and paragraph 30(1) of Schedule 11 to the Government of Wales Act 2006 (c. 32).

(3) S.I. 1989/1060.

ystyr “Rheoliadau 1989” (“*the 1989 Regulations*”) yw Rheoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) 1989(1); ac

ystyr “rhestr” (“*list*”) yw rhestr ardrethu leol a lunnir gan swyddog prasio awdurdod bilio yng Nghymru o dan adran 41 neu 41A(2) o’r Ddeddf.

“hereditament” (“*hereditament*”) means a hereditament in Wales; and

“list” (“*rhestr*”) means a local rating list compiled by the valuation officer for a billing authority in Wales under section 41 or 41A(1) of the Act.

### Gwybodaeth mewn rhestrau ardrethu lleol

2.—(1) Mewn cysylltiad â phob hereditament a ddangosir ar restr, rhaid i’r rhestr gynnwys yr wybodaeth a ganlyn—

- (a) disgrifiad o’r hereditament;
- (b) ei gyfeiriad; ac
- (c) unrhyw gyfeirnod a briodolwyd iddo gan y swyddog prasio.

(2) Mewn cysylltiad ag unrhyw addasiad y cyfarwyddir ei wneud gan dribiwnlys, rhaid i’r rhestr nodi pa un a roddwyd y cyfarwyddyd gan Dribiwnlys Prasio Cymru neu’r Uwch Dribiwnlys(3).

(3) Rhaid i restr ddangos cyfanswm y gwerthoedd ardrethol a ddangosir yn y rhestr yn unol ag adran 42(4) o’r Ddeddf ar unrhyw ddiwrnod y mae mewn grym.

### Prasio mwyngloddiau a chwareli

3.—(1) Mae’r rheoliad hwn yn gymwys i unrhyw hereditament—

- (a) sy’n fwynglawdd neu’n chwarel, neu’n eu cynnwys; neu
- (b) y mae’r hereditament cyfan neu ran ohono wedi ei feddiannu ynghyd â mwynglawdd neu chwarel mewn cysylltiad â storio neu dynnu ymaith ei fwynau neu ei sbwriel.

(2) Wrth benderfynu ar swm y rhent a amcangyfrifir o dan baragraff 2 o Atodlen 6 i’r Ddeddf mewn perthynas â hereditament y mae’r rheoliad hwn yn gymwys iddo—

- (a) rhaid diystyru symiau—
  - (i) sy’n daladwy mewn cysylltiad ag echdynnu mwynau o unrhyw ran o’r hereditament sy’n dir a feddiennir at y diben o gloddio a gweithio mwynau, eu graddio, eu golchi, eu malu a’u gwasgu; ac
  - (ii) y gellir eu priodoli i werth cyfalaf y mwynau a echdynnir; a

### Information in local rating lists

2.—(1) In respect of each hereditament shown in a list, the list must contain the following information—

- (a) a description of the hereditament;
- (b) its address; and
- (c) any reference number ascribed to it by the valuation officer.

(2) In respect of any alteration directed to be made by a tribunal, the list must state whether the direction was given by the Valuation Tribunal for Wales or the Upper Tribunal(2).

(3) A list must show on any day in which it is in force the total of rateable values shown in the list in accordance with section 42(4) of the Act.

### Valuation of mines and quarries

3.—(1) This regulation applies to any hereditament—

- (a) which consists of or includes a mine or quarry; or
- (b) the whole or part of which is occupied together with a mine or quarry in connection with the storage or removal of its minerals or its refuse.

(2) In arriving at an amount of estimated rent under paragraph 2 of Schedule 6 to the Act in relation to a hereditament to which this regulation applies—

- (a) no account is to be taken of sums which are—
  - (i) payable in respect of the extraction of minerals from any part of the hereditament which consists of land occupied for the purpose of the winning and working, grading, washing, grinding and crushing of minerals; and
  - (ii) attributable to the capital value of minerals extracted; and

(1) O.S. 1989/1060.

(2) Mewnosodwyd gan Ddeddf Llywodraeth Leol (Cymru) 1996 p. 19 adran 37.

(3) Mae Rheoliadau Ardrethu Annomestig (Newid Rhestri ac Apelau) (Cymru) (O.S. 2005/758) yn rhagnodi’r weithdrefn ar gyfer apelio.

(1) Inserted by Local Government (Wales) Act 1996 c. 19 section 37.

(2) The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations (S.I. 2005/758) prescribe the procedure for appeals.

- (b) rhaid tybio mai cyfran y symiau sy'n daladwy ar gyfer echdynnu mwynau y gellir eu priodoli i werth cyfalaf y mwynau yw 50 y cant.

(3) Yn y rheoliad hwn—

nid yw “tir” yn cynnwys adeiladau, strwythurau, ffyrdd, siafftau, mynedfeydd na gweithfeydd eraill;

mae unrhyw gyfeiriad at fwynglawdd neu chwarel yn cynnwys cyfeiriad at ffynnon neu dwll turio, neu at ffynnon a thwll turio ar y cyd; ac

oni fydd y cyd-destun yn mynnu fel arall, mae i'r ymadroddion a ddefnyddir yn nhestun Saesneg y Rheoliadau hyn ac yn Neddf Mwynfeydd a Chwareli 1954(1) yr un ystyr ag yn y Ddeddf honno.

### Eiddo trawsffiniol yng Nghymru

4.—(1) Mae'r rheoliad hwn yn gymwys i unrhyw uned o eiddo yng Nghymru (“eiddo perthnasol”) sy'n hereditamentau ar wahân yn unig oherwydd y cânt eu rhannu gan ffin rhwng awdurdodau bilio.

(2) Mae eiddo perthnasol i'w drin drwy gydol unrhyw gyfnod perthnasol—

- (a) fel un hereditament; a
- (b) fel pe bai wedi ei leoli yn ardal yr awdurdod bilio y lleolir y rhan honno o'r eiddo y byddai, oni bai am y rheoliad hwn, yr hereditament yr ymddengys i'r swyddog neu'r swyddogion prisio perthnasol fod iddo'r gwerth ardrethol mwy neu (yn ôl y digwydd), y gwerth ardrethol mwyaf ar y diwrnod perthnasol.

(3) Ond—

- (a) pan fo eiddo perthnasol yn cynnwys tir sydd o fewn rheoliad 3 (prisio mwyngloddiau a chwareli) (ond nad yw'n cynnwys tir o'r fath yn unig)—
- (i) mae unrhyw dir o'r fath i'w ddiystyru; a
- (ii) mae'r eiddo perthnasol i'w drin fel pe bai wedi ei leoli, drwy gydol unrhyw gyfnod perthnasol, yn ardal yr awdurdod bilio y lleolir y rhan honno o'r eiddo a fyddai, oni bai am y rheoliad hwn, yr hereditament yr ymddengys i'r swyddog neu'r swyddogion prisio perthnasol fod iddo'r gwerth ardrethol mwy neu (yn ôl y digwydd), y gwerth ardrethol mwyaf ar y diwrnod perthnasol.

- (b) it must be assumed that the proportion of the sums payable for the extraction of minerals which are attributable to the capital value of the minerals is 50 per cent.

(3) In this regulation—

“land” does not include buildings, structures, roads, shafts, adits or other works;

any reference to a mine or quarry includes a reference to a well or bore-hole, or to a well and bore-hole combined; and

unless the context otherwise requires, expressions which are also used in the Mines and Quarries Act 1954(1) have the same meanings as in that Act.

### Cross-boundary property in Wales

4.—(1) This regulation applies to any unit of property in Wales (“relevant property”) which comprises separate hereditaments solely by reason of being divided by a boundary between billing authorities.

(2) Relevant property is to be treated throughout any relevant period as—

- (a) one hereditament; and
- (b) situated in the area of the billing authority in which that part of the property is situated which would, but for this regulation, be the hereditament appearing to the relevant valuation officer or officers to have, on the relevant day, the greater or (as the case may be) the greatest rateable value.

(3) But—

- (a) Where relevant property includes (but does not consist exclusively of) land falling within regulation 3 (valuation of mines and quarries)—
- (i) any such land is to be disregarded; and
- (ii) the relevant property is to be treated as situated throughout any relevant period as in the area of the billing authority in which that part of the property is situated which would, but for this regulation, be the hereditament appearing to the relevant valuation officer or officers to have, on the relevant day, the greater or (as the case may be) the greatest rateable value.

---

(1) 1954 p. 70.

---

(1) 1954 c. 70.

- (b) Mae'r ardal awdurdod bilio y mae'r eiddo perthnasol i'w drin fel pe bai wedi ei leoli ynnddi i'w phenderfynu drwy i'r swyddog neu'r swyddogion prisio perthnasol fwrw coelbren—
- (i) pan fo'r eiddo perthnasol yn cynnwys yn unig dir sydd o fewn rheoliad 3 ar y diwrnod perthnasol;
  - (ii) pan ymddengys i'r swyddog neu'r swyddogion prisio perthnasol bod gwerthoedd ardrethol y rhannau o'r eiddo perthnasol yn gyfartal; neu
  - (iii) pan fo mwy nag un swyddog prisio perthnasol ac nad yw'r swyddogion hynny yn cytuno pa ran o'r eiddo perthnasol sydd â'r gwerth ardrethol mwy neu'r mwyaf.

(4) Yn y rheoliad hwn—

ystyr “cyfnod perthnasol” (“*relevant period*”) yw'r cyfnod sy'n dechrau â'r diwrnod perthnasol ac sy'n dod i ben pan fo rhestr ardrethu leol newydd wedi ei llunio;

ystyr “diwrnod perthnasol” (“*relevant day*”) yw diwrnod pan fo'n rhaid llunio rhestr ardrethu leol neu, pan fyddai'r hereditament yn cael ei ddangos i ddechrau mewn rhestr o'r fath am unrhyw ddiwrnod ar ôl y diwrnod pan fo'n rhaid llunio rhestr o'r fath, y diwrnod y byddai'n cael ei ddangos yn y lle cyntaf; ac

ystyr “swyddog prisio perthnasol” (“*relevant valuation officer*”) yw swyddog prisio awdurdod bilio y mae unrhyw ran o'r eiddo perthnasol wedi ei leoli yn ei ardal.

### Diwygiadau canlyniadol

5.—(1) Yn rheoliad 1(2) o Reoliadau Ardaloedd Gwella Busnes (Cymru) 2005(1), yn y diffiniad o “hereditament”, yn lle “unrhyw hereditament y mae rheoliad 6 o Reoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) 1989” rhodder “unrhyw hereditament y mae rheoliad 4 o Reoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) (Cymru) 2017”.

(2) Yn rheoliad 4(2) o Reoliadau Rhestr Ardrethu Canolog (Cymru) 2005(2), yn lle “Regulation 6 of the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989 (cross-boundary hereditaments)” rhodder “Regulation 4 of the Non-Domestic Rating (Miscellaneous Provisions) (Wales) Regulations 2017 (cross-boundary property in Wales)”.

(1) O.S. 2005/1312.  
(2) O.S. 2005/422.

- (b) The billing authority area in which the relevant property is to be treated as situated is to be determined by lot by the relevant valuation officer or officers where—
- (i) the relevant property on the relevant day consists exclusively of land falling within regulation 3;
  - (ii) the rateable values of the parts of the relevant property appear to the relevant valuation officer or officers to be equal; or
  - (iii) there is more than one relevant valuation officer and those officers do not agree as to which part of the relevant property has the greater or greatest rateable value.

(4) In this regulation—

“relevant day” (“*diwrnod perthnasol*”) means a day on which a local rating list must be compiled or, where the hereditament would first fall to be shown in such a list for any day later than the day on which such a list must be compiled, the day on which it would first so fall to be shown;

“relevant period” (“*cyfnod perthnasol*”) means the period beginning with the relevant day and ending when a new local rating list is compiled; and

“relevant valuation officer” (“*swyddog prisio perthnasol*”) means the valuation officer for a billing authority within whose area any part of the relevant property is situated.

### Consequential amendments

5.—(1) In regulation 1(2) of the Business Improvement Districts (Wales) Regulations 2005(1), in the definition of “hereditament” for “any hereditament to which regulation 6 of the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989” substitute “any hereditament to which regulation 4 of the Non-Domestic Rating (Miscellaneous Provisions) (Wales) Regulations 2017”.

(2) In regulation 4(2) of the Central Rating List (Wales) Regulations 2005(2), for “Regulation 6 of the Non-Domestic Rating (Miscellaneous Provisions) Regulations 1989 (cross-boundary hereditaments)” substitute “Regulation 4 of the Non-Domestic Rating (Miscellaneous Provisions) (Wales) Regulations 2017 (cross-boundary property in Wales)”.

(1) S.I. 2005/1312.  
(2) S.I. 2005/422.

## Diwygiadau canlyniadol i Reoliadau 1989

6.—(1) Mae Rheoliadau 1989 wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 1—

- (a) yn y teitl, ar ôl “commencement” mewnosoder “, application”;
- (b) ym mharagraff (2) yn lle’r diffiniad o “list” rhodder ““list” means a local rating list compiled by the valuation officer for a billing authority in England under section 41 of the Act”;
- (c) ym mharagraff (2) ar ôl y diffiniad o “the Act” hepgorer “and” ac yn y man priodol mewnosoder ““hereditament” means a hereditament in England; and”; a
- (d) ar ôl paragraff (2), mewnosoder—  
“(3) These Regulations apply in relation to England.”.

(3) Yn rheoliad 6(1) ar ôl “any unit of property” mewnosoder “in England”.

## Dirymu

7. Mae erthygl 3 o Orchymyn Ad-drefnu Llywodraeth Leol (Cymru) (Cyllid) (Diwygiadau Amrywiol a Darpariaethau Trosiannol) 1996(1) wedi ei dirymu.

## Consequential amendments to the 1989 Regulations

6.—(1) The 1989 Regulations are amended as follows.

(2) In regulation 1—

- (a) in the title, after “commencement” insert “, application”;
- (b) in paragraph (2) for the definition of “list” substitute ““list” means a local rating list compiled by the valuation officer for a billing authority in England under section 41 of the Act”;
- (c) in paragraph (2) after the definition of “the Act” omit “and” and in the appropriate place insert ““hereditament” means a hereditament in England; and”; and
- (d) after paragraph (2), insert—  
“(3) These Regulations apply in relation to England.”.

(3) In regulation 6(1) after “any unit of property” insert “in England”.

## Revocation

7. Article 3 of the Local Government Reorganisation (Wales) (Finance) (Miscellaneous Amendments and Transitional Provisions) Order 1996(1) is revoked.

*Mark Drakeford*

Ysgrifennydd y Cabinet dros Gyllid a Llywodraeth Leol, un o Weinidogion Cymru  
6 Mawrth 2017

©<sup>©</sup> Hawlfraint y Goron 2017

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.

Cabinet Secretary for Finance and Local Government,  
one of the Welsh Ministers  
6 March 2017

© Crown copyright 2017

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

---

---

WELSH STATUTORY  
INSTRUMENTS

---

**2017 Rhif 327 (Cy. 82)**

**2017 No. 327 (W. 82)**

**ARDRETHU A PHRSIO,  
CYMRU**

**RATING AND VALUATION,  
WALES**

Rheoliadau Ardrethu Annomestig  
(Darpariaethau Amrywiol) (Cymru)  
2017

The Non-Domestic Rating  
(Miscellaneous Provisions) (Wales)  
Regulations 2017

£6.00

W201703096 03/2017

<http://www.legislation.gov.uk/id/wsi/2017/327>

ISBN 978-0-348-20083-6



9 780348 200836