



OFFER YNNAU STATUDOL
CYMRU

2021 Rhif 118 (Cy. 31)

**ARDRETHU A PHRISIO,
CYMRU**

Rheoliadau Ardrethu Annomestig
(Eiddo Heb ei Feddiannu) (Cymru)
(Diwygio) 2021

NODYN ESBONIADOL

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

Mae rheoliad 4(a) a (b) o Reoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) (Cymru) 2008 ("Rheoliadau 2008") yn eithrio rhag rhwymedigaeth i dalu ardrethu annomestig o dan adran 45 o Ddeddf Cyllid Llywodraeth Leol 1988 unrhyw hereditamentau a fu heb eu meddiannu'n barhaus am dri mis neu lai, neu yn achos hereditament diwydiannol cymwys, am chwe mis neu lai.

Mae'r ddua ddosbarth o hereditamentau yn ddarostyngedig i reoliad 5 o Reoliadau 2008 sy'n darparu bod hereditament sydd heb ei feddiannu ac a gaiff ei feddiannu ar unrhyw ddiwrnod i'w drin fel pe bai heb ei feddiannu'n barhaus at ddibenion rheoliad 4(a) a (b) os bydd heb ei feddiannu eto pan ddaw cyfnod o lai na chwe wythnos, gan ddechrau ar y diwrnod hwnnw, i ben.

Mae rheoliad 2 o'r Rheoliadau hyn yn diwygio rheoliad 5 o Reoliadau 2008 fel bod hereditament sydd heb ei feddiannu ac a gaiff ei feddiannu am gyfnod o 26 wythnos neu lai cyn y bydd heb ei feddiannu eto i'w drin fel pe bai heb ei feddiannu'n barhaus at ddibenion rheoliad 4(a) a (b) o Reoliadau 2008.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd asesiad 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 Cyllid Strategol Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

WELSH STATUTORY
INSTRUMENTS

2021 No. 118 (W. 31)

**RATING AND VALUATION,
WALES**

The Non-Domestic Rating
(Unoccupied Property) (Wales)
(Amendment) Regulations 2021

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 4(a) and (b) of the Non-Domestic Rating (Unoccupied Property) (Wales) Regulations 2008 ("the 2008 Regulations") excludes from liability for non-domestic rates under section 45 of the Local Government Finance Act 1988 any hereditaments which have been continuously unoccupied for three months or less, or in the case of a qualifying industrial hereditament, six months or less.

Both classes of hereditaments are subject to regulation 5 of the 2008 Regulations which provides that an unoccupied hereditament which becomes occupied on any day is to be treated as being continuously unoccupied for the purposes of regulation 4(a) and (b) if it becomes unoccupied again on the expiration of a period of less than six weeks beginning with that day.

Regulation 2 of these Regulations amends regulation 5 of the 2008 Regulations so that an unoccupied hereditament which becomes occupied for a period of 26 weeks or less before becoming unoccupied again is to be treated as being continuously unoccupied for the purposes of regulation 4(a) and (b) of the 2008 Regulations.

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 at the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

2021 Rhif 118 (Cy. 31)

**ARDRETHU A PHRISIO,
CYMRU**

Rheoliadau Ardrethu Annomestig
(Eiddo Heb ei Feddiannu) (Cymru)
(Diwygio) 2021

Gwnaed	3 Chwefror 2021
Gosodwyd Cymru	gerbron 4 Chwefror 2021
Yn dod i rym	1 Ebrill 2022

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir i'r Ysgrifennydd Gwladol gan adran 45(1)(d), (9) a (10) o Ddeddf Cyllid Llywodraeth Leol 1988(1) ac a freinir bellach ynddynt hwy(2).

Enwi a chychwyn

1. Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) (Cymru) (Diwygio) 2021 a deuant i rym ar 1 Ebrill 2022.

Diwygio Rheoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) (Cymru) 2008

2. Yn rheoliad 5 o Reoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) (Cymru) 2008(3), yn lle "chwe wythnos" rhodder "26 wythnos".

- (1) 1988 p. 41. Diwygiwyd adran 45(1)(d), a mewnosodwyd is-adrannau (9) a (10), gan Atodlen 5 i Ddeddf Llywodraeth Leol 1989 (p. 42). Gweler adran 146(6) ar gyfer diffiniad o "prescribed".
- (2) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol a geir yn Nedd Cyllid Llywodraeth Leol 1988, i'r graddau y maent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru yn rhinwedd Gorchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672, erthygl 2, Atodlen 1). Yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32), a pharagraff 30 o Atodlen 11 iddi, mae'r swyddogaethau hynny bellach wedi eu breinio yng Ngweinidogion Cymru.
- (3) O.S. 2008/2499 (Cy. 217).

2021 No. 118 (W. 31)

**RATING AND VALUATION,
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The Non-Domestic Rating
(Unoccupied Property) (Wales)
(Amendment) Regulations 2021

Made	3 February 2021
Laid before Senedd Cymru	4 February 2021
Coming into force	1 April 2022

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by section 45(1)(d), (9) and (10) of the Local Government Finance Act 1988(1) and now vested in them(2).

Title and commencement

1. The title of these Regulations is the Non-Domestic Rating (Unoccupied Property) (Wales) (Amendment) Regulations 2021 and they come into force on 1 April 2022.

Amendment to the Non-Domestic Rating (Unoccupied Property) (Wales) Regulations 2008

2. In regulation 5 of the Non-Domestic Rating (Unoccupied Property) (Wales) Regulations 2008(3), for "six weeks" substitute "26 weeks".

- (1) 1988 c. 41. Section 45(1)(d) was amended, and subsections (9) and (10) were inserted, by the Local Government and Housing Act 1989 (c. 42), Schedule 5. See section 146(6) for the definition of "prescribed".
- (2) The functions of the Secretary of State contained in the Local Government Finance Act 1988 were transferred, so far as exercisable in relation to Wales, to the National Assembly for Wales by virtue of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672, article 2, Schedule 1). By virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32) those functions are now vested in the Welsh Ministers.
- (3) S.I. 2008/2499 (W. 217).

Y Gweinidog Cyllid a'r Trefnydd, un o Weinidogion
Cymru
3 Chwefror 2021

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Minister for Finance and Trefnydd, one of the Welsh Ministers
3 February 2021

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