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WELSH STATUTORY
INSTRUMENTS

2021 Rhif 1204 (Cy. 301)

2021 No. 1204 (W. 301)

**ARDRETHU A PHRISIO,
CYMRU**

**RATING AND VALUATION,
WALES**

Rheoliadau Prasio ar gyfer Ardrethu
(Cymru) (Coronafeirws) 2021

The Valuation for Rating (Wales)
(Coronavirus) Regulations 2021

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 yn pennu'r rhagdybiaethau sydd i'w gwneud wrth gymhwyso darpariaethau is-baragraffau (1) i (7) o baragraff 2 o Atodlen 6 i Ddeddf Cyllid Llywodraeth Leol 1988.

These Regulations specify the assumptions that are to be made when applying the provisions of subparagraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988.

Mae paragraff (1) o reoliad 2 yn pennu'r dosbarth o hereditamentau y mae'r rhagdybiaethau hyn i'w cymhwyso iddo, sef hereditamentau yr effeithir ar eu gwerth ardrethol yn rhinwedd newid perthnasol mewn amgylchiadau a achosir gan un neu ragor o dri pheth. Yn gyntaf, naill ai priod ymateb Llywodraeth Cymru neu ymateb Llywodraeth y DU i'r coronafeirws, neu ymateb y ddwy Lywodraeth iddo. Yn ail, unrhyw ofynion, canllawiau neu gyngor gan, awdurdod cyhoeddus yn y Deyrnas Unedig, Llywodraeth Cymru, Llywodraeth yr Alban, Gweithrediaeth Gogledd Iwerddon, Llywodraeth y DU neu Lywodraeth gwlad neu diriogaeth y tu allan i'r Deyrnas Unedig. Yn drydydd, unrhyw fesurau a gymerir gan berson i sicrhau cydymffurfedd â deddfwriaeth iechyd a diogelwch.

Paragraph (1) of regulation 2 specifies the class of hereditament to which these assumptions are to be applied. These are hereditaments whose rateable value is affected by virtue of a material change of circumstances caused by one or more of three things. Firstly, either or both of the respective Welsh Government response and the UK Government response to coronavirus. Secondly, any requirements of, or guidance or advice from, a public authority in the United Kingdom, the Welsh Government, the Scottish Government, the Northern Ireland Executive, the UK Government or a Government of a country or territory outside of the United Kingdom. Thirdly, any measures taken by a person to ensure compliance with health and safety legislation.

Mae paragraff (2) o reoliad 2 yn rhagnodi'r rhagdybiaethau sydd i'w gwneud wrth ganfod gwerth ardrethol yr hereditamentau hynny, sef nad yw'r materion sydd wedi achosi newid perthnasol mewn amgylchiadau wedi digwydd. Rhagdybiaeth ychwanegol yw bod rhaid i'r gwerthoedd ardrethol ragdybio mai'r mesurau sy'n angenrheidiol i gydymffurfio â deddfwriaeth iechyd a diogelwch yw'r mesurau a oedd yn angenrheidiol i gydymffurfio ar 1 Ebrill 2015 â'r deddfwriaeth a oedd yn gymwys bryd hynny.

Paragraph (2) of regulation 2 prescribes the assumptions which are to be made when determining the rateable value of those hereditaments. The assumptions are that the matters which have caused a material change of circumstances had not occurred. A further assumption is that the rateable values must assume that the measures necessary to comply with health and safety legislation are the measures that were necessary to comply on 1 April 2015 with the legislation that then applied.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd aseidiad 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.

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 1204 (Cy. 301)

**ARDRETHU A PHRISIO,
CYMRU**

**Rheoliadau Prasio ar gyfer Ardrethu
(Cymru) (Coronafeirws) 2021**

Gwnaed 28 Hydref 2021

Gosodwyd gerbron Senedd Cymru am 11.00 a.m. ar 1 Tachwedd 2021

Yn dod i rym am 6.00 p.m. ar 1 Tachwedd 2021

2021 No. 1204 (W. 301)

**RATING AND VALUATION,
WALES**

**The Valuation for Rating (Wales)
(Coronavirus) Regulations 2021**

Made 28 October 2021

Laid before Senedd Cymru at 11.00 a.m. on 1 November 2021

Coming into force at 6.00 p.m. on 1 November 2021

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir gan adran 143(2) o Ddeddf Cyllid Llywodraeth Leol 1988(1), a pharagraff 2(8) o Atodlen 6 iddi, ac a freiniwyd bellach ynddynt hwy(2).

Enwi, cychwyn a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Prasio ar gyfer Ardrethu (Cymru) (Coronafeirws) 2021 a deuant i rym am 6.00 p.m. ar 1 Tachwedd 2021.

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

Prasio hereditamentau

2.—(1) Mae'r rheoliad hwn yn gymwys i hereditament y byddai'r gwerth ardrethol a ddangosir ar restr 2017 ar gyfer yr hereditament hwnnw, oni bai am y Rheoliadau hyn, yn cael ei effeithio o ganlyniad i—

The Welsh Ministers make the following Regulations in exercise of the powers conferred by section 143(2) of, and paragraph 2(8) of Schedule 6 to, the Local Government Finance Act 1988(1), and now vested in them(2).

Title, commencement and application

1.—(1) The title of these Regulations is the Valuation for Rating (Wales) (Coronavirus) Regulations 2021 and they come into force at 6.00 p.m. on 1 November 2021.

(2) These Regulations apply in relation to Wales.

Valuation of hereditaments

2.—(1) This regulation applies to a hereditament where, but for these Regulations, the rateable value shown in a 2017 list for that hereditament would be affected as a result of—

(1) 1988 p. 41. Diwygiwyd paragraff 2(8) gan adran 139 o Ddeddf Llywodraeth Leol a Thai 1989 (p. 42) a pharagraff 38(8) o Atodlen 5 iddi. Gweler adran 146(6) am y diffiniad o "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 o Atodlen 11 iddi.

(1) 1988 c. 41. Paragraph 2(8) was amended by section 139 of, and paragraph 38(8) of Schedule 5 to, the Local Government and Housing Act 1989 (c. 42). See section 146(6) for the definition 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 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

- (a) naill ai priod ymateb Llywodraeth Cymru neu ymateb Llywodraeth y DU i'r coronafeirws, neu ymateb y ddwy Lywodraeth iddo;
- (b) unrhyw ofyniad, cyngor neu ganllawiau gan—
 - (i) awdurdod cyhoeddus yn y Deyrnas Unedig;
 - (ii) Llywodraeth Cymru, Llywodraeth yr Alban, Gweithrediaeth Gogledd Iwerddon neu Lywodraeth y DU;
 - (iii) llywodraeth gwlad neu diriogaeth y tu allan i'r Deyrnas Unedig;
 er mwyn ymateb i'r bygythiad difrifol ac uniongyrchol i iechyd y cyhoedd o ganlyniad i fynychder a lledaeniad y coronafeirws;
- (c) mesurau a gymerir gan unrhyw berson i sicrhau cydymffurfedd â deddfwriaeth iechyd a diogelwch.

(2) At ddibenion canfod gwerth ardrethol hereditament y mae'r rheoliad hwn yn gymwys iddo ar gyfer unrhyw ddiwrnod ar 1 Tachwedd 2021 neu ar ôl hynny, wrth gymhwyso darpariaethau is-baragraffau (1) i (7) o baragraff 2 o Atodlen 6 i Ddeddf Cyllid Llywodraeth Leol 1988 rhaid rhagdybio'r canlynol—

- (a) ar y diwrnod hwnnw nad oedd yr ymateb, y gofyniad, y cyngor neu'r canllawiau y cyfeirir atynt yn rheoliad 2(1)(a) a (b) wedi digwydd, a
- (b) y mesurau sy'n angenrheidiol i sicrhau cydymffurfedd â deddfwriaeth iechyd a diogelwch yw'r mesurau a oedd yn angenrheidiol ar 1 Ebrill 2015 i gydymffurfio â'r deddfwriaeth honno.

(3) Yn y rheoliad hwn—

ystyr “awdurdod cyhoeddus” (“*public authority*”) yw person â swyddogaethau o natur gyhoeddus;

ystyr “y coronafeirws” (“*coronavirus*”) yw coronafeirws syndrom anadlol aciwt difrifol 2 (SARS-CoV-2);

mae i “deddfwriaeth iechyd a diogelwch” (“*health and safety legislation*”) yr un ystyr â'r diffiniad o “the relevant statutory provisions” yn adran 53 o Ddeddf Iechyd a Diogelwch yn y Gwaith etc. 1974(1);

mae i “hereditament” yr ystyr a roddir i “hereditament” yn adran 64 o Ddeddf Cyllid Llywodraeth Leol 1988;

ystyr “rhestr 2017” (“*2017 list*”) yw rhestr ardrethu annomestig leol neu ganolog a luniwyd ar 1 Ebrill 2017;

- (a) either or both of the respective Welsh Government response and the UK Government response to coronavirus;
- (b) any requirement of, or advice or guidance from—
 - (i) a public authority in the United Kingdom;
 - (ii) the Welsh Government, the Scottish Government, the Northern Ireland Executive or the UK Government;
 - (iii) the government of a country or territory outside of the United Kingdom;
 in response to the serious and imminent threat to public health posed by the incidence and spread of coronavirus;
- (c) measures taken by any person to ensure compliance with health and safety legislation.

(2) For the purposes of determining the rateable value of a hereditament to which this regulation applies for any day on or after 1 November 2021, in applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988 it must be assumed that—

- (a) on that day the response, requirement, advice or guidance referred to in regulation 2(1)(a) and (b) had not occurred, and
- (b) the measures necessary to ensure compliance with health and safety legislation are the measures that were necessary on 1 April 2015 to comply with such legislation.

(3) In this regulation—

“2017 list” (“*rhestr 2017*”) means a local or central non-domestic rating list compiled on 1 April 2017;

“coronavirus” (“*y coronafeirws*”) means severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2);

“health and safety legislation” (“*deddfwriaeth iechyd a diogelwch*”) has the same meaning as the definition of “the relevant statutory provisions” in section 53 of the Health and Safety at Work etc. Act 1974(1);

“hereditament” (“*hereditament*”) has the meaning set out in section 64 of the Local Government Finance Act 1988;

“public authority” (“*awdurdod cyhoeddus*”) means a person with functions of a public nature;

(1) 1974 p. 37.

(1) 1974 c. 37.

ystyr “ymateb Llywodraeth Cymru” (“*Welsh Government response*”) yw—

- (a) Deddf y Coronafeirws 2020 neu unrhyw beth a wnaed gan Weinidogion Cymru o dan neu yn rhinwedd y Ddeddf honno;
- (b) unrhyw—
 - (i) rheoliadau a wnaed gan Weinidogion Cymru o dan adran 45C(1) i (4), 45F(2) neu 45P o Ddeddf Iechyd y Cyhoedd (Rheoli Clefydau) 1984;
 - (ii) deddfiadau eraill a wnaed, neu unrhyw beth a wnaed o dan neu yn rhinwedd deddfiad a wnaed, gan Weinidogion Cymru;
 - (iii) canllawiau neu gyngor a ddyroddwyd gan Weinidogion Cymru;

er mwyn ymateb i'r bygythiad difrifol ac uniongyrchol i iechyd y cyhoedd o ganlyniad i fynychder a lledaeniad y coronafeirws;

ystyr “ymateb Llywodraeth y DU” (“*UK Government response*”) yw—

- (a) Deddf y Coronafeirws 2020(1) neu unrhyw beth a wnaed gan Lywodraeth y DU o dan neu yn rhinwedd y Ddeddf honno;
- (b) unrhyw—
 - (i) rheoliadau a wnaed gan yr Ysgrifennydd Gwladol o dan adran 45C(1), (3)(c), (4)(d), 45F(2) neu 45P o Ddeddf Iechyd y Cyhoedd (Rheoli Clefydau) 1984(2);
 - (ii) deddfiadau eraill a wnaed, neu unrhyw beth a wnaed o dan neu yn rhinwedd deddfiad a wnaed, gan Lywodraeth y DU;
 - (iii) canllawiau neu gyngor a ddyroddwyd gan Lywodraeth y DU;

er mwyn ymateb i'r bygythiad difrifol ac uniongyrchol i iechyd y cyhoedd o ganlyniad i fynychder a lledaeniad y coronafeirws.

“UK Government response” (“*ymateb Llywodraeth y DU*”) means—

- (a) the Coronavirus Act 2020(1) or anything done by the UK Government under or by virtue of that Act;
- (b) any—
 - (i) regulations made by the Secretary of State under section 45C(1), (3)(c), (4)(d), 45F(2) or 45P of the Public Health (Control of Disease) Act 1984(2);
 - (ii) other enactments made, or anything done under or by virtue of an enactment made, by the UK Government;
 - (iii) guidance or advice issued by the UK Government;

in response to the serious and imminent threat to public health posed by the incidence and spread of coronavirus;

“Welsh Government response” (“*ymateb Llywodraeth Cymru*”) means—

- (a) the Coronavirus Act 2020 or anything done by the Welsh Ministers under or by virtue of that Act;
- (b) any—
 - (i) regulations made by the Welsh Ministers under section 45C(1) to (4), 45F(2) or 45P of the Public Health (Control of Disease) Act 1984;
 - (ii) other enactments made, or anything done under or by virtue of an enactment made, by the Welsh Ministers;
 - (iii) guidance or advice issued by the Welsh Ministers;

in response to the serious and imminent threat to public health posed by the incidence and spread of coronavirus.

Rebecca Evans

Y Gweinidog Cyllid a Llywodraeth Leol, un o
Weinidogion Cymru
28 Hydref 2021

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- (1) 2020 p. 7.
- (2) 1984 p. 22.

Minister for Finance and Local Government, one of
the Welsh Ministers
28 October 2021

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- (1) 2020 c. 7.
- (2) 1984 c. 22.

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