



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2022 Rhif 1025 (Cy. 218)

2022 No. 1025 (W. 218)

**ARDRETHU A PHRISIO,
CYMRU**

**RATING AND VALUATION,
WALES**

Rheoliadau Ardrethu Annomestig
(Eiddo mewn Meddiannaeth
Gyffredin) (Cymru) 2022

The Non-Domestic Rating
(Property in Common Occupation)
(Wales) Regulations 2022

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn, sy'n gymwys i Gymru yn unig, yn pennu'r amgylchiadau pan fo rhaid trin dau neu ragor o hereditamentau, pa un a ydynt wedi eu meddiannu ai peidio, fel un hereditament at ddibenion pennu atebolrwydd perchennog neu feddiannydd am ardrethi annomestig.

Mae'r Rheoliadau hefyd yn nodi'r amgylchiadau pan fo dau neu ragor o hereditamentau i'w hystyried yn cyffinio â'i gilydd.

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: Diwygio Cyllid Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ ac mae wedi ei gyhoeddi ar www.llyw.cymru.

EXPLANATORY NOTE

(This note is not part of these Regulations)

These Regulations, which apply only to Wales, specify the circumstances in which two or more hereditaments, whether occupied or unoccupied, must be treated as one hereditament for the purposes of determining an owner's or occupier's non-domestic rating liability.

The Regulations also set out the circumstances in which two or more hereditaments are to be considered as contiguous with each other.

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 Local Government Finance Reform, Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is published on www.gov.wales.

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Gwnaed 6 Hydref 2022
Gosodwyd gerbron *Senedd*
Cymru 7 Hydref 2022
Yn dod i rym 1 Ebrill 2023

Made 6 October 2022
Laid before Senedd Cymru 7 October 2022
Coming into force 1 April 2023

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pŵer a roddwyd i'r Ysgrifennydd Gwladol gan adran 64(3) o Ddeddf Cyllid Llywodraeth Leol 1988(1), ac a freiniwyd bellach ynddynt hwy(2).

The Welsh Ministers make the following Regulations in exercise of the power conferred on the Secretary of State by section 64(3) of the Local Government Finance Act 1988(1), and now vested in them(2).

Enwi, cychwyn a dehongli

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Eiddo mewn Meddiannaeth Gyffredin) (Cymru) 2022.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2023.

(3) Yn y Rheoliadau hyn—

mae i "hereditament" yr ystyr a roddir i "hereditament" yn adran 64 o Ddeddf Cyllid Llywodraeth Leol 1988.

Title, commencement and interpretation

1.—(1) The title of these Regulations is the Non-Domestic Rating (Property in Common Occupation) (Wales) Regulations 2022.

(2) These Regulations come into force on 1 April 2023.

(3) In these Regulations—

"hereditament" has the meaning given in section 64 of the Local Government Finance Act 1988.

(1) 1988 p. 41.

(2) Trosglwyddwyd swyddogaeth yr Ysgrifennydd Gwladol, i'r graddau yr oedd yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (S.I. 1999/672). Trosglwyddwyd y swyddogaeth honno wedi hynny i Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

(1) 1988 c. 41.

(2) The function of the Secretary of State, in so far as it was exercisable in relation to Wales, was transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672) and was 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).

Prisio hereditamentau a feddiennir

2. Pan fo dau neu ragor o hereditamentau, pa un a ydynt yn yr un adeilad ai peidio, yn cael eu meddiannu gan yr un person, ac—

- (a) mae'r hereditamentau yn bodloni'r amod cyffinio yn rheoliad 4, a
- (b) ni chaiff yr un o'r hereditamentau ei ddefnyddio at ddiben sy'n hollol wahanol i'r diben y caiff unrhyw un o'r hereditamentau eraill ei ddefnyddio ato,

rhaid trin yr hereditamentau fel un hereditament.

Prisio hereditamentau heb eu meddiannu

3. Pan fo dau neu ragor o hereditamentau heb eu meddiannu, pa un a ydynt yn yr un adeilad ai peidio—

- (a) yn eiddo i'r un person,
- (b) yn bodloni'r amod cyffinio yn rheoliad 4,
- (c) wedi peidio â chael eu meddiannu ar yr un diwrnod ac wedi ill dau barhau i fod heb eu meddiannu ers y diwrnod hwnnw, a
- (d) yn union cyn y diwrnod hwnnw, roedd yr hereditamentau yn hereditament sengl, neu'n rhan o hereditament sengl o dan reoliad 2,

rhaid trin yr hereditamentau fel un hereditament.

Yr amod cyffinio

4. Mae'r hereditamentau yn bodloni'r amod cyffinio—

- (a) os yw o leiaf ddau o'r hereditamentau yn gyffiniol, a
- (b) pan na fo pob un o'r hereditamentau yn cyffinio â'i gilydd—
 - (i) os yw un neu ragor o'r hereditamentau eraill yn cyffinio ag un neu ragor o'r hereditamentau sy'n dod o fewn paragraff (a), a
 - (ii) os yw pob un o'r hereditamentau sy'n weddill (os oes un) yn cyffinio ag o leiaf un hereditament sy'n dod o dan is-baragraff (i) neu'r is-baragraff hwn.

5. Yn rheoliad 4 mae dau hereditament yn gyffiniol—

- (a) os yw rhan neu'r cyfan o wal, ffens, neu ddull arall o amgáu un hereditament yn ffurfio rhan neu'r cyfan o wal, ffens, neu ddull arall amgáu'r hereditament arall, neu

Valuation of occupied hereditaments

2. Where two or more hereditaments, whether or not in the same building are occupied by the same person, and—

- (a) the hereditaments meet the contiguity condition in regulation 4, and
- (b) none of the hereditaments is used for a purpose which is wholly different from the purpose for which any of the other hereditaments is used,

the hereditaments must be treated as one hereditament.

Valuation of unoccupied hereditaments

3. Where two or more unoccupied hereditaments, whether or not in the same building—

- (a) are owned by the same person,
- (b) meet the contiguity condition in regulation 4,
- (c) ceased to be occupied on the same day and have each remained unoccupied since that day, and
- (d) immediately before that day, the hereditaments were, or formed part of a single hereditament under regulation 2,

the hereditaments must be treated as one hereditament.

Contiguity condition

4. The hereditaments meet the contiguity condition if—

- (a) at least two of the hereditaments are contiguous, and
- (b) where not all of the hereditaments are contiguous with each other—
 - (i) one or more of the other hereditaments is contiguous with one or more of the hereditaments falling within paragraph (a), and
 - (ii) each of the remaining hereditaments (if any) is contiguous with at least one hereditament that falls within sub-paragraph (i) or this sub-paragraph.

5. In regulation 4 two hereditaments are contiguous if—

- (a) some or all of a wall, fence, or other means of enclosure of one hereditament forms all or part of a wall, fence, or other means of enclosure of the other hereditament, or

(b) os yw'r hereditamentau ar loriau nesaf at ei gilydd mewn adeilad, ac mae rhan neu'r cyfan o lawr un hereditament yn union uwchben rhan neu'r cyfan o nenfwd yr hereditament arall,

ac ni chaiff hereditamentau a feddiennir gan yr un person neu sy'n eiddo i'r un person eu hatal rhag bod yn gyffiniol o dan baragraff (a) neu (b) dim ond am fod man rhyngddynt nas meddiennir gan y person hwnnw neu nad yw'n eiddo iddo.

(b) the hereditaments are on consecutive storeys of a building and some or all of the floor of one hereditament lies directly above all or part of the ceiling of the other hereditament,

and hereditaments occupied or owned by the same person are not prevented from being contiguous under paragraph (a) or (b) merely because there is a space between them that is not occupied or owned by that person.

Rebecca Evans

Y Gweinidog Cyllid a Llywodraeth Leol, un o
Weinidogion Cymru
6 Hydref 2022

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Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a goruchwyliaeth Jeff James, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd Deddfau Senedd y Brenin

Minister for Finance and Local Government, one of
the Welsh Ministers
6 October 2022

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