



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2023 Rhif 1154 (Cy. 199)

2023 No. 1154 (W. 199)

**ARDRETHU A PHRISIO,
CYMRU**

**RATING AND VALUATION,
WALES**

**Rheoliadau Deddf Ardrethu
Annomestig 2023 (Diwygiadau
Canlyniadol i Is-ddeddfwriaeth)
(Cymru) 2023**

**The Non-Domestic Rating Act 2023
(Consequential Amendments to
Secondary Legislation) (Wales)
Regulations 2023**

NODYN ESBONIADOL

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

Mae Deddf Ardrethu Annomestig 2023 (“Deddf 2023”) yn cyflwyno nifer o newidiadau i'r system ardrethu annomestig yng Nghymru a Lloegr.

Mae'r Rheoliadau hyn yn gwneud diwygiadau i is-ddeddfwriaeth o ran Cymru sy'n ganlyniadol ar adrannau 1, 2, 3 a 14 o Ddeddf 2023 a Rhan 1 o'r Atodlen iddi.

Mae adrannau 1 i 3 o Ddeddf 2023 yn diddymu darpariaethau penodol yn Rhan 3 o Ddeddf Cyllid Llywodraeth Leol 1988 (“Deddf 1988”), ac yn ailddeddfu'r darpariaethau hynny yn Atodlenni newydd 4ZA, 4ZB a 5A i'r Ddeddf honno.

Mae Rheoliadau 2 i 5 o'r Rheoliadau hyn yn diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989, Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Darpariaethau Amrywiol) 1990, Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017, a Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2017 o ganlyniad i'r darpariaethau a ailddeddfwyd yn adran 58 o Ddeddf 1988 ac Atodlenni 4ZA a 4ZB iddi.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Non-Domestic Rating Act 2023 (“the 2023 Act”) implements a number of changes to the system of non-domestic rating in England and Wales.

These Regulations make amendments to secondary legislation in relation to Wales which are consequential on sections 1, 2, 3 and 14 of, and Part 1 of the Schedule to, the 2023 Act.

Sections 1 to 3 of the 2023 Act repeal certain provisions in Part 3 of the Local Government Finance Act 1988 (“the 1988 Act”), and re-enact those provisions in new Schedules 4ZA, 4ZB and 5A to that Act.

Regulations 2 to 5 of these Regulations amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989, the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990, the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017, and the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017 as a consequence of the re-enacted provisions in section 58 of, and Schedules 4ZA and 4ZB to, the 1988 Act.

Mae paragraff 3 o Atodlen 4ZA i Ddeddf 1988 yn cyflwyno rhyddhad newydd (rhyddhad gwelliannau) ar gyfer eiddo cymwys ar y rhestr leol, ac mae paragraff 3 o Atodlen 5A i Ddeddf 1988 yn cyflwyno rhyddhad newydd (rhyddhad gwelliannau) ar gyfer eiddo cymwys ar y rhestr ganolog.

Mae rheoliad 6 o'r Rheoliadau hyn yn diwygio Rheoliadau Ardrethu Annomestig (Symiau a Godir) (Cymru) 2022 ("Rheoliadau 2022") i ystyried effaith rhyddhad gwelliannau ar werth ardrethol eiddo wrth gyfrifo'r swm tybiannol a godir at ddibenion rheoliad 6 o Reoliadau 2022. Mae hefyd yn diwygio Rheoliadau 2022 o ganlyniad i'r darpariaethau a ailddeddfir yn adran 58 o Ddeddf 1988 ac Atodlen 4ZB iddi.

Mae adran 14 o Ddeddf 2023, sy'n gwneud darpariaeth mewn perthynas â materion nad ydynt i'w hystyried wrth bennu gwerthoedd ardrethol rhwng ailbrisiadau yn Lloegr, yn diwygio paragraff 2(7) o Atodlen 6 i Ddeddf 1988.

Mae rheoliad 7 o'r Rheoliadau hyn yn diwygio Rheoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) (Cymru) 2023 o ganlyniad i'r diwygiadau a wneir i Atodlen 6 i Ddeddf 1988.

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

Paragraph 3 of Schedule 4ZA and paragraph 3 of Schedule 5A to the 1988 Act introduce a new relief (improvement relief) for eligible properties on the local and central lists respectively.

Regulation 6 of these Regulations amends the Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2022 ("the 2022 Regulations") to take into account the effect of improvement relief on the rateable value of a property when calculating the notional chargeable amount for the purposes of regulation 6 of the 2022 Regulations. It also amends the 2022 Regulations as a consequence of the re-enacted provisions in section 58 of, and Schedule 4ZB to, the 1988 Act.

Section 14 of the 2023 Act, which makes provision in relation to matters not to be taken into account when determining rateable values between revaluations in England, amends paragraph 2(7) of Schedule 6 to the 1988 Act.

Regulation 7 of these Regulations amends the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023 as a consequence of the amendments made to Schedule 6 to the 1988 Act.

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 this instrument.

2023 Rhif 1154 (Cy. 199)

**ARDRETHU A PHRSIO,
CYMRU**

**Rheoliadau Deddf Ardrethu
Annomestig 2023 (Diwygiadau
Canlyniadol i Is-ddeddfwriaeth)
(Cymru) 2023**

Gwnaed am 12.24 p.m. ar 27 Hydref 2023

*Gosodwyd gerbron Senedd
Cymru am 4.00 p.m. ar 27 Hydref 2023*

Yn dod i rym am 8.00 p.m. ar 27 Hydref 2023

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pŵer a roddir iddynt gan adran 17(2) o Ddeddf Ardrethu Annomestig 2023(1).

Enwi, cymhwyso a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Deddf Ardrethu Annomestig 2023 (Diwygiadau Canlyniadol i Is-ddeddfwriaeth) (Cymru) 2023.

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

(3) Daw'r Rheoliadau hyn i rym am 8.00 p.m. ar 27 Hydref 2023.

Diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989

2. (1)— Mae rheoliad 3(1) (dehongli) o Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989(2) wedi ei ddiwygio fel a ganlyn.

2023 No. 1154 (W. 199)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating Act 2023
(Consequential Amendments to
Secondary Legislation) (Wales)
Regulations 2023**

Made at 12.24 p.m. on 27 October 2023

*Laid before Senedd
Cymru at 4.00 p.m. on 27 October 2023*

*Coming into force at 8.00 p.m. on 27 October
2023*

The Welsh Ministers make the following Regulations in exercise of the power conferred on them by section 17(2) of the Non-Domestic Rating Act 2023(1).

Title, application and coming into force

1.—(1) The title of these Regulations is the Non-Domestic Rating Act 2023 (Consequential Amendments to Secondary Legislation) (Wales) Regulations 2023.

(2) These Regulations apply in relation to Wales.

(3) These Regulations come into force at 8.00 p.m. on 27 October 2023.

**Amendments to the Non-Domestic Rating
(Collection and Enforcement) (Local Lists)
Regulations 1989**

2.—(1) Regulation 3(1) (interpretation) of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(2) is amended as follows.

(1) 2023 p. 53.

(2) O.S. 1989/1058; yr offerynnau diwygio perthnasol yw O.S. 1991/141, O.S.1993/616 ac O.S 2010/187.

(1) 2023 c. 53.

(2) S.I. 1989/1058; relevant amending instruments are S.I. 1991/141, S.I. 1993/616 and S.I. 2010/187.

(2) Yn y diffiniad o “the amount payable”, yn is-baragraff (a)—

- (a) yn lle “section 43(4) to (6) or section 45(4) to (6) of” rhodder “paragraphs 1 to 7, and 10 of Schedule 4ZA or paragraphs 1 to 3 of Schedule 4ZB to”;
- (b) yn lle “58(3)(a)” rhodder “58(3)”.

Diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Darpariaethau Amrywiol) 1990

3. Yn rheoliad 3(2)(a) (cydberchnogion a chydfeiddianwyr) o Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Darpariaethau Amrywiol) 1990(1), yn lle “58(3)(a)” rhodder “58(3)”.

Diwygio Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017

4.—(1) Mae Atodlen 1 (materion i’w cynnwys mewn hysbysiadau galw am dalu) i Reoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017(2) wedi ei diwygio fel a ganlyn.

(2) Ym mharagraff 4—

- (a) yn lle “gorchymyn o dan adran 45(4A) o Ddeddf 1988 mewn grym neu pan fydd mewn grym” rhodder “rheoliadau o dan baragraff 1(2)(b) a 3(9) o Atodlen 4ZB i Ddeddf 1988 mewn grym neu pan fyddant mewn grym”;
- (b) yn lle “gorchymyn o gymharu â’r swm pe bai adran 45(4) o” rhodder “rheoliadau o gymharu â’r swm pe bai paragraff 1(1)(b) o Atodlen 4ZB i”.

(3) Ym mharagraff 5—

- (a) yn lle “adran 45A o” rhodder “paragraff 2 o Atodlen 4ZB i”;
- (b) yn lle “adran 45(4) o” rhodder “paragraff 1(1)(b) o Atodlen 4ZB i”.

(4) Ym mharagraff 6—

- (a) yn is-baragraff (a), yn lle “adran 43(4A)(b) neu (5) o” rhodder “baragraff 2(1) neu 4(1) o Atodlen 4ZA i”;
- (b) yn is-baragraff (b), yn lle “adran 44(2) a (2A) o” rhodder “baragraff 10(2) o Atodlen 4ZA i”;
- (c) yn is-baragraff (c), yn lle “58(3)(a)” rhodder “58(3)”;

(2) In the definition of “the amount payable”, in sub-paragraph (a)—

- (a) for “section 43(4) to (6) or section 45(4) to (6) of” substitute “paragraphs 1 to 7, and 10 of Schedule 4ZA or paragraphs 1 to 3 of Schedule 4ZB to”;
- (b) for “58(3)(a)” substitute “58(3)”.

Amendment to the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990

3. In regulation 3(2)(a) (joint owners and occupiers) of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990(1), for “58(3)(a)” substitute “58(3)”.

Amendments to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017

4.—(1) Schedule 1 (matters to be contained in demand notices) to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017(2) is amended as follows.

(2) In paragraph 4—

- (a) for “an order under section 45(4A) of the 1988 Act is” substitute “regulations under paragraph 1(2)(b) and 3(9) of Schedule 4ZB to the 1988 Act are”;
- (b) for “order as compared with the amount it would be if section 45(4) of” substitute “regulations as compared with the amount it would be if paragraph 1(1)(b) of Schedule 4ZB to”.

(3) In paragraph 5—

- (a) for “section 45A of” substitute “paragraph 2 of Schedule 4ZB to”;
- (b) for “section 45(4) of” substitute “paragraph 1(1)(b) of Schedule 4ZB to”.

(4) In paragraph 6—

- (a) in sub-paragraph (a), for “section 43(4A)(b) or (5) of” substitute “paragraph 2(1) or 4(1) of Schedule 4ZA to”;
- (b) in sub-paragraph (b), for “section 44(2) and (2A) of” substitute “paragraph 10(2) of Schedule 4ZA to”;
- (c) in sub-paragraph (c), for “58(3)(a)” substitute “58(3)”;

(1) O.S. 1990/145, y mae diwygiadau iddo nad ydynt yn berthnasol i’r Rheoliadau hyn.

(2) O.S. 2017/113 (Cy. 39), y mae diwygiadau iddo nad ydynt yn berthnasol i’r Rheoliadau hyn.

(1) S.I. 1990/145, to which there are amendments not relevant to these Regulations.

(2) S.I. 2017/113 (W. 39), to which there are amendments not relevant to these Regulations.

(d) yn lle “adran 43(4), heb ei haddasu, ac (i’r graddau y bo’n berthnasol) adran 44(2) heb ei hamnewid” rhodder “paragraff 1 o Atodlen 4ZA, heb ei addasu, ac (i’r graddau y bo’n berthnasol) baragraff 10(2) o Atodlen 4ZA heb ei amnewid”.

(d) for “section 43(4), without modification, and (so far as is relevant) section 44(2)” substitute “paragraph 1 of Schedule 4ZA, without modification, and (so far as is relevant) paragraph 10(2) of Schedule 4ZA”.

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

5.—(1) Mae Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2017(1) wedi ei ddiwygio fel a ganlyn.

(2) Yn erthygl 2 (dehongli), yn y diffiniad o “hereditament a eithrir” yn is-baragraff (c), yn lle “baragraff (a) neu (b) o adran 43(6) o” rhodder “baragraff 2(2)(a) neu (b) o Atodlen 4ZA i”.

(3) Yn erthygl 5 (uchafswm gwerth ardrethol ar gyfer rhyddhad ardrethi), yn lle “adran 43(4B)(b)(i) o” rhodder “paragraff 4(2)(b)(i) o Atodlen 4ZA i”.

(4) Yn erthygl 6 (amodau rhyddhad), yn lle “adran 43(4B)(b)(ii) o” rhodder “paragraff 4(2)(b)(ii) o Atodlen 4ZA i”.

(5) Yn erthygl 10 (swm E), yn lle “adran 44(9) o” rhodder “paragraff 10(6) o Atodlen 4ZA i”.

Diwygio Rheoliadau Ardrethu Annomestig (Symiau a Godir) (Cymru) 2022

6.—(1) Mae Rheoliadau Ardrethu Annomestig (Symiau a Godir) (Cymru) 2022(2) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 7(2)(b) (swm tybiannol a godir), ar ôl “effaith” mewnosoder “, ond pan fo paragraff 3 o Atodlen 4ZA neu baragraff 3 o Atodlen 5A (rhyddhad gwelliannau) i’r Ddeddf yn gymwys mewn cysylltiad â hereditament (yn ôl y digwydd), A yw’r gwerth ardrethol hwnnw llai G.”

(3) Ar ôl rheoliad 7(2), mewnosoder—

“(3) Ym mharagraff (2)(b) uchod, G yw’r swm a ragnodir, neu’r swm a gyfrifir yn unol â’r ddarpariaeth a ragnodir, gan Weinidogion Cymru o dan baragraff 10(7) o Atodlen 4ZA neu baragraff 6(6) o Atodlen 5A i’r Ddeddf (yn ôl y digwydd).”

(4) Yn rheoliad 10(a) (eithriadau), yn lle “adran 45A o’r” rhodder “baragraff 2 o Atodlen 4ZB i’r”.

Amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017

5.—(1) The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017(1) is amended as follows.

(2) In article 2 (interpretation), in the definition of “excepted hereditament” in sub-paragraph (c), for “paragraph (a) or (b) of section 43(6) of” substitute “paragraph 2(2)(a) or (b) of Schedule 4ZA to”.

(3) In article 5 (maximum rateable value for rate relief), for “section 43(4B)(b)(i) of” substitute “paragraph 4(2)(b)(i) of Schedule 4ZA to”.

(4) In article 6 (conditions of relief), for “section 43(4B)(b)(ii) of” substitute “paragraph 4(2)(b)(ii) of Schedule 4ZA to”.

(5) In article 10 (amount of E), for “section 44(9) of” substitute “paragraph 10(6) of Schedule 4ZA to”.

Amendments to the Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2022

6.—(1) The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2022(2) are amended as follows.

(2) In regulation 7(2)(b) (notional chargeable amount), after “effect” insert “, but where paragraph 3 of Schedule 4ZA or paragraph 3 of Schedule 5A (improvement relief) to the Act applies in respect of a hereditament (as the case may be), A is that rateable value minus G.”

(3) After regulation 7(2), insert—

“(3) In paragraph (2)(b) above, G is the amount prescribed, or calculated in accordance with provision prescribed, by the Welsh Ministers under paragraph 10(7) of Schedule 4ZA or paragraph 6(6) of Schedule 5A to the Act (as the case may be).”

(4) In regulation 10(a) (exceptions), for “section 45A of” substitute “paragraph 2 of Schedule 4ZB to”.

(1) O.S. 2017/1229 (Cy. 293), a ddiwygiwyd gan O.S. 2018/1192 (Cy. 243).

(2) O.S. 2022/1350 (Cy. 272).

(1) S.I. 2017/1229 (W. 293), amended by S.I. 2018/1192 (W. 243).

(2) S.I. 2022/1350 (W. 272).

(5) Yn rheoliad 11 (rheolau ar gyfer canfod y swm a godir), yn lle “adran 58(3)(a)” rhodder “adran 58(3)”.

Diwygio Rheoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) (Cymru) 2023

7.—(1) Mae Rheoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) (Cymru) 2023(1) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 12(1) (cynigion a wneir ar y sail yn rheoliad 4(1)(b)), ar ôl “mharagraff 2(7)(d)” rhodder “, (da)”.

(3) Yn rheoliad 14 (cynigion anghyflawn)—

- (a) ym mharagraff (3), ar ôl “mharagraff 2(7)(d)” mewnosoder “, (da)”;
- (b) ym mharagraff (4), ar ôl “mharagraff 2(7)(d)” mewnosoder “, (da)”.

(5) In regulation 11 (rules for finding the chargeable amount), for “section 58(3)(a)” substitute “section 58(3)”.

Amendments to the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023

7.—(1) The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023(1) are amended as follows.

(2) In regulation 12(1) (proposals made on the ground in regulation 4(1)(b)), after “paragraph 2(7)(d)” insert “, (da)”.

(3) In regulation 14 (incomplete proposals)—

- (a) in paragraph (3), after “paragraph 2(7)(d)” insert “, (da)”;
- (b) in paragraph (4), after “paragraph 2(7)(d)” insert “, (da)”.

Rebecca Evans

Y Gweinidog Cyllid a Llywodraeth Leol, un o
Weinidogion Cymru
Am 12.24 p.m. ar 27 Hydref 2023

Minister for Finance and Local Government, one of
the Welsh Ministers
At 12.24 p.m. on 27 October 2023

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