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OFFERYNNAU STATUDOL  
CYMRU

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2023 Rhif 72 (Cy. 13)

**ARDRETHU A PHRISIO,  
CYMRU**

Rheoliadau Ardrethu Annomestig  
(Lluosydd) (Cymru) 2023

**NODYN ESBONIADOL**

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

O ran Cymru, cyfrifir y lluosydd ardrethu annomestig yn unol â'r fformiwl a mharagraff 4B o Atodlen 7 i Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988") ar gyfer blwyddyn ariannol y mae rhaid llunio rhestrau ardrethu newydd ar ddechrau'r flwyddyn ariannol honno. Mae rhestrau ardrethu newydd yn cael eu llunio ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2023 ("y flwyddyn o dan sylw").

Mae'r fformiwl a mharagraff 4B o Atodlen 7 i Ddeddf 1988 yn cynnwys eitemau B ac C. Eitem B yw'r mynegai prisiau defnyddwyr ar gyfer mis Medi yn y flwyddyn ariannol cyn y flwyddyn o dan sylw, ac eitem C yw'r mynegai prisiau defnyddwyr ar gyfer mis Medi yn y flwyddyn ariannol sy'n dod cyn y flwyddyn ariannol cyn y flwyddyn o dan sylw. Mae paragraff 5(13A) o Atodlen 7 i Ddeddf 1988 yn galluogi Gweinidogion Cymru i wneud rheoliadau i ddiwygio, diddymu neu ddatgymhwys o is-baragraffau penodol yn Atodlen 7 i Ddeddf 1988, er mwyn rhoi cyfeiriadau at fynegai arall yn lle cyfeiriadau at y mynegai prisiau defnyddwyr, neu i bennu neu ddisgrifio ffigur ar gyfer eitem B ac/neu C.

Mae'r Rheoliadau hyn yn gymwys i'r flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2023, ac yn datgymhwys paragraff 5(5A)(a) o Atodlen 7 i Ddeddf 1988. Mae'r Rheoliadau hyn hefyd yn pennu mai'r ffigur ar gyfer eitem B yw 113.9. Effaith hyn yw bod y lluosydd ardrethu annomestig yn parhau i fod yr un ffigur â'r ffigur hwnnw a gyfrifwyd ar gyfer y blynnyddoedd ariannol yn dechrau ar 1 Ebrill 2020, 1 Ebrill 2021 a 1 Ebrill 2022.

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WELSH STATUTORY  
INSTRUMENTS

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2023 No. 72 (W. 13)

**RATING AND VALUATION,  
WALES**

The Non-Domestic Rating  
(Multiplier) (Wales) Regulations  
2023

**EXPLANATORY NOTE**

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

In relation to Wales, the non-domestic rating multiplier is calculated in accordance with the formula in paragraph 4B of Schedule 7 to the Local Government Finance Act 1988 ("the 1988 Act") for a financial year at the beginning of which new rating lists must be compiled. New rating lists are being compiled for the financial year beginning on 1 April 2023 ("the year concerned").

The formula in paragraph 4B of Schedule 7 to the 1988 Act includes items B and C. Item B is the consumer prices index for September of the financial year preceding the year concerned, and item C is the consumer prices index for September of the financial year which precedes that preceding the year concerned. Paragraph 5(13A) of Schedule 7 to the 1988 Act enables the Welsh Ministers to make regulations to amend, repeal or disapply certain subparagraphs in Schedule 7 to the 1988 Act, so as to substitute references to the consumer prices index to another index, or to specify or describe a figure for item B and/or C.

These Regulations apply to the financial year beginning on 1 April 2023, and disapply paragraph 5(5A)(a) of Schedule 7 to the 1988 Act. These Regulations also specify that the figure for item B is 113.9. This has the effect of the non-domestic rating multiplier remaining as the same figure as that calculated for the financial years beginning on 1 April 2020, 1 April 2021 and 1 April 2022.

Yn unol â pharagraff 5(13C) o Atodlen 7 i Ddeddf 1988, ni fydd y Rheoliadau hyn ond yn dod i rym os ydynt yn cael eu cymeradwyo drwy benderfyniad gan Senedd Cymru cyn i Senedd Cymru gymeradwyo'r adroddiad cyllid llywodraeth leol ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2023, neu cyn 1 Mawrth 2023 (pa un bynnag sydd gynharaf).

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 Diwygio Cyllid Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

In accordance with paragraph 5(13C) of Schedule 7 to the 1988 Act, these Regulations will only come into force if they are approved by a resolution of Senedd Cymru before Senedd Cymru approves the local government finance report for the financial year beginning on 1 April 2023, or before 1 March 2023 (whichever is earlier).

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

**2023 Rhif 72 (Cy. 13)**

**ARDRETHU A PHRISIO,  
CYMRU**

**Rheoliadau Ardrethu Annomestig  
(Lluosydd) (Cymru) 2023**

*Cymeradwywyd gan Senedd Cymru*

*Gwnaed*                           *24 Ionawr 2023*

*Gosodwyd*                       *gerbron*                           *Senedd*  
*Cymru*                           *26 Ionawr 2023*

*Yn dod i rym yn unol â rheoliad 1(2)*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau hyn drwy arfer y pwerau a roddir iddynt gan baragraff 5(13A) o Atodlen 7 i Ddeddf Cyllid Llywodraeth Leol 1988(1).

**Enwi, cychwyn a dehongli**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Lluosydd) (Cymru) 2023.

(2) Daw'r Rheoliadau hyn i rym drannoeth y diwrnod y'u cymeradwyir drwy benderfyniad gan Senedd Cymru (ar yr amod y cymeradwyir y Rheoliadau hyn cyn i Senedd Cymru gymeradwy'o'r adroddiad cyllid llywodraeth leol ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2023, neu cyn 1 Mawrth 2023, pa un bynnag sydd gynharaf).

(3) Yn y Rheoliadau hyn, ystyr "Deddf 1988" yw Ddeddf Cyllid Llywodraeth Leol 1988.

**2023 No. 72 (W. 13)**

**RATING AND VALUATION,  
WALES**

**The Non-Domestic Rating  
(Multiplier) (Wales) Regulations  
2023**

*Approved by Senedd Cymru*

*Made*                              *24 January 2023*

*Laid before Senedd Cymru*   *26 January 2023*

*Coming into force in accordance with  
regulation 1(2)*

The Welsh Ministers make these Regulations in exercise of the powers conferred on them by paragraph 5(13A) of Schedule 7 to the Local Government Finance Act 1988(1).

**Title, commencement and interpretation**

1.—(1) The title of these Regulations is the Non-Domestic Rating (Multiplier) (Wales) Regulations 2023.

(2) These Regulations come into force on the day after the day on which they are approved by a resolution of Senedd Cymru (provided that the approval of these Regulations is given before the approval by Senedd Cymru of the local government finance report for the financial year beginning on 1 April 2023, or before 1 March 2023, whichever is earlier).

(3) In these Regulations, "the 1988 Act" means the Local Government Finance Act 1988.

(1) 1988 p. 41. Mewnosodwyd paragraffau 5(13A) i 5(13C) o Atodlen 7 gan adranau 154(1) a 154(2)(f) o Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 (dsc 1) ("Deddf 2021"). Mae'r paragraffau hynny yn gymwys i baragraffau 5(5A), 5(5B), 5(9A) a 5(9B) o Atodlen 7, a fwnnosodwyd gan adran 154(2)(d) ac (e) o Ddeddf 2021.

(1) 1988 c. 41. Paragraphs 5(13A) to 5(13C) of Schedule 7 were inserted by the Local Government and Elections (Wales) Act 2021 (asc 1) (the "2021 Act"), sections 154(1) and 154(2)(f). Those paragraphs apply to paragraphs 5(5A), 5(5B), 5(9A) and 5(9B) of Schedule 7, which were inserted by section 154(2)(d) and (e) of the 2021 Act.

**Newid i'r lluosydd ardrethu annomestig ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2023**

**2.** Ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2023—

- (a) nid yw paragraff 5(5A)(a) o Atodlen 7 i Ddeddf 1988 yn gymwys;
- (b) at ddiben paragraff 4B o Atodlen 7 i Ddeddf 1988, pennir mai 113.9 yw B.

**Change to the non-domestic rating multiplier for the financial year beginning on 1 April 2023**

**2.** For the financial year beginning on 1 April 2023—

- (a) paragraph 5(5A)(a) of Schedule 7 to the 1988 Act does not apply;
- (b) for the purpose of paragraph 4B of Schedule 7 to the 1988 Act, B is specified as 113.9.

*Rebecca Evans*

Y Gweinidog Cyllid a Llywodraeth Leol, un o  
Weinidogion Cymru  
24 Ionawr 2023

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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  
24 January 2023

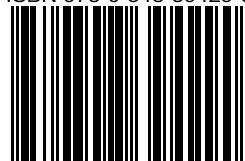
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