OFFERYNNAU STATUDOL CYMRU

2007 Rhif 3354 (Cy.296)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) (Diwygio) (Cymru) 2007

NODYN ESBONIADOL

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

O dan adran 45 o Ddeddf Cyllid Llywodraeth Leol 1988 ('Deddf 1988') mae ardrethi annomestig yn daladwy ar hereditament heb ei feddiannu os yw'r hereditament yn bodloni'r amodau a geir yn adran 45(1). Mae'r amodau hynny'n cynnwys amod bod yr hereditament yn dod o fewn dosbarth rhagnodedig.

Mae Rheoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) 1989 ('Rheoliadau 1989') yn rhagnodi dosbarth o hereditamentau heb eu meddiannu y mae ardrethi yn daladwy arnynt. Cynnwys y dosbarth yw'r holl hereditamentau heb eu meddiannu nad oes yr un o'r amodau yn rheoliad 2(2) yn gymwys iddynt.

Mae rheoliad 2(2)(f) yn eithrio'r holl hereditamentau a geir mewn rhestr ardrethu annomestig ac sy'n hereditamentau diwydiannol cymwys o rwymedigaeth i dalu arnynt ardrethi annomestig o dan adran 45 o Ddeddf 1988.

Mae'r Rheoliadau hyn yn diwygio Rheoliadau 1989 fel mai dim ond hereditamentau diwydiannol cymwys sydd wedi bod heb eu meddiannu am gyfnod di-dor nad yw'n fwy na chwe mis a gaiff eu heithrio, o 1 Ebrill 2008 ymlaen, o rwymedigaeth i dalu arnynt ardrethi annomestig o dan adran 45 o Ddeddf 1988.

Mae rheoliad 2(2)(g) yn eithrio'r holl hereditamentau a geir mewn rhestr ardrethu annomestig ac y mae eu gwerth ardrethol yn llai na swm penodedig, sef £1500 ar hyn o bryd, o rwymedigaeth i dalu arnynt ardrethi annomestig o dan adran 45 o Ddeddf 1988. At ddiben

WELSH STATUTORY INSTRUMENTS

2007 No. 3354 (W.296)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Unoccupied Property) (Amendment) (Wales) Regulations 2007

EXPLANATORY NOTE

(This note is not part of the Regulations)

Under section 45 of the Local Government Finance Act 1988 ('the 1988 Act') non-domestic rates are payable on an unoccupied hereditament if it fulfils the conditions set out in section 45(1). Those conditions include a condition that the hereditament falls within a prescribed class.

The Non-Domestic Rating (Unoccupied Property) Regulations 1989 ('the 1989 Regulations') prescribe a class of unoccupied hereditaments on which rates are payable. The class consists of all unoccupied hereditaments to which none of the conditions in regulation 2(2) applies.

Regulation 2(2)(f) excludes from liability for non-domestic rates under section 45 of the 1988 Act all hereditaments shown in a non-domestic rating list which are qualifying industrial hereditaments.

These Regulations amend the 1989 Regulations so that with effect from 1 April 2008 only qualifying industrial hereditaments which have been unoccupied for a continuous period not exceeding six months are excluded from liability for non-domestic rates under section 45 of the 1988 Act.

Regulation 2(2)(g) excludes from liability for non-domestic rates under section 45 of the 1988 Act all hereditaments shown in a non-domestic rating list with a rateable value less than a specified amount, currently £1500. These Regulations increase that figure to

hereditament a geir mewn rhestr a lunnir ar neu ar ôl 1 Ebrill 2008, mae'r Rheoliadau hyn yn codi'r ffigur hwnnw i £2200.

Mae asesiad effaith rheoleiddiol wedi'i baratoi mewn cysylltiad â'r Rheoliadau hyn. Gellir cael copi yn http://www.cynulliadcymru.org/bus-home/buslegislation/bus-legislation-sub.

£2200 for the purpose of a hereditament shown in a list compiled on or after 1 April 2008.

A regulatory impact assessment has been prepared in connection with these Regulations. A copy can be obtained at http:www.assemblywales.org/bus-home/buslegislation/bus-legislation-sub.

OFFERYNNAU STATUDOL CYMRU

2007 Rhif 3354 (Cy.296)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) (Diwygio) (Cymru) 2007

Gwnaed	*23 Tachwedd 2007*
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru	*27 Tachwedd 2007*
Yn dod i rym	*27 Rhagfyr 2007*

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 45(1)(d), (9), (10), 143(2) a 146(6) o Ddeddf Cyllid Llywodraeth Leol 1988(**1**) ac sydd bellach wedi eu breinio ynddynt hwy(**2**), yn gwneud y Rheoliadau a ganlyn:

Enwi, cychwyn, a chymhwyso

1.-(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) (Diwygio) (Cymru) 2007 a deuant i rym ar 27 Rhagfyr 2007.

(2) Mae'r Rheoliadau hyn yn effeithiol mewn perthynas â'r flwyddyn 2008-2009 a blynyddoedd ariannol dilynol.

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

(**1**) 1988 p.41.

(**2**) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol a geir yn Neddf Cyllid Llywodraeth Leol 1988 o ran Cymru i Gynulliad Cenedlaethol Cymru yn rhinwedd Gorchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672, erthygl 2, Atodlen 1). Breiniwyd swyddogaethau Cynulliad Cenedlaethol Cymru yng Ngweinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p.32) a pharagraff 30 o Atodlen 11 iddi.

WELSH STATUTORY INSTRUMENTS

2007 No. 3354 (W.296)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Unoccupied Property) (Amendment) (Wales) Regulations 2007

Made	*23 November 2007*
Laid before the National Assembly for Wales	*27 November 2007*
Coming into force	*27 December 2007*

The Welsh Ministers, in exercise of the powers conferred on the Secretary of State by sections 45(1)(d), (9), (10), 143(2) and 146(6) of the Local Government Finance Act 1988(**1**) and now vested in them(**2**), make the following Regulations:

Title, commencement, and application

1.-(1) The title of these Regulations is The Non-Domestic Rating (Unoccupied Property) (Amendment) (Wales) Regulations 2007 and they come into force on 27 December 2007.

(2) These Regulations have effect in relation to the year 2008-2009 and subsequent financial years.

(3) These Regulations apply in relation to Wales.

(**1**) 1988 c.41.

(**2**) The functions of the Secretary of State contained in the Local Government Finance Act 1988 in relation to Wales were transferred 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). The functions of the National Assembly for Wales were 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).

Eiddo y mae rhwymedigaeth i dalu arno ardrethi eiddo heb ei feddiannu

2. Diwygir rheoliad 2 o Reoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) 1989(**1**) fel a ganlyn-

(a) ym mharagraff (2)(f) mewnosoder "and the whole hereditament has, subject to paragraph (3), been unoccupied for a continuous period not exceeding six months" ar ôl "industrial hereditament";

(b) ym mharagraff (2)(g) yn lle "£1500" rhodder "£2200";

(c) ym mharagraff (3) mewnosoder "and (f)" ar ôl "paragraph (2)(a)"; ac

(ch) ym mharagraff (4) mewnosoder "and (f)" ar ôl "paragraph (2)(a)".

Property liable for unoccupied property rates

2. Regulation 2 of the Non-Domestic Rating (Unoccupied Property) Regulations 1989(**1**) is amended-

(a) in paragraph (2)(f) insert "and the whole hereditament has, subject to paragraph (3), been unoccupied for a continuous period not exceeding six months" after "industrial hereditament";

(b) in paragraph (2)(g) for "£1500" substitute "£2200";

(c) in paragraph (3) insert "and (f)" after "paragraph (2)(a)"; and

(d) in paragraph (4) insert "and (f)" after "paragraph (2)(a)".

Brian Gibbons

Y Gweinidog dros Gyfiawnder Cymdeithasol a Llywodraeth Leol, un o Weinidogion Cymru

23 Tachwedd 2007

Minister for Social Justice and Local Government, one of the Welsh Ministers

23 November 2007

(**1**) O.S. 1989/2261.

(**1**) S.I. 1989/2261.

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