OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2024 Rhif 998 (Cy. 169)

2024 No. 998 (W. 169)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

ARDRETHU A PHRISIO, CYMRU

RATING AND VALUATION, WALES

Rheoliadau Cyllid Llywodraeth Leol (Diwygiadau a Dirymiadau Canlyniadol ac Amrywiol) (Is-ddeddfwriaeth) (Cymru) 2024

The Local Government Finance (Consequential and Miscellaneous Amendments and Revocations) (Secondary Legislation) (Wales) Regulations 2024

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio is-ddeddfwriaeth o ganlyniad i ddiwygiadau a wnaed gan Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 ("Deddf 2024") i Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988") a Deddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992"). Maent hefyd yn gwneud diwygiadau eraill nad ydynt yn ganlyniadol i Ddeddf 2024 ac yn dirymu offerynnau statudol neu'n hepgor darpariaethau nad ydynt yn cael effaith mwyach.

Mae'r Rheoliadau hyn yn cynnwys tair Rhan.

Mae Rhan 1 yn nodi'r darpariaethau o ran enw, cymhwyso a dod i rym.

Daw Rhan 2 (sy'n cynnwys rheoliadau 2 i 22) i rym ar 16 Tachwedd 2024, i gyd-fynd â phan ddaw i rym y darpariaethau yn Neddf 2024 y maent yn ymwneud â hwy, neu yn achos darpariaethau nad ydynt yn cael effaith mwyach, i'w dileu o'r llyfr statud cyn gynted â phosibl.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make amendments to secondary legislation in consequence to amendments made by the Local Government Finance (Wales) Act 2024 ("the 2024 Act") to the Local Government Finance Act 1988 ("the 1988 Act") and the Local Government Finance Act 1992 ("the 1992 Act"). They also make other amendments which are not consequential to the 2024 Act and revoke statutory instruments or omit provisions which no longer have effect.

These Regulations comprise three Parts.

Part 1 sets out the title, application and coming into force provisions.

Part 2 (which consists of regulations 2 to 22) comes into force on 16 November 2024, to coincide with the coming into force of the provisions in the 2024 Act to which they relate, or in the case of provisions which no longer have effect, to remove them from the statute book at the earliest convenience.

Mae rheoliadau 2 i 5, 8 a 12 i 21 yn sicrhau bod yr offerynnau statudol perthnasol yn cyfeirio at adrannau newydd 41ZA a 52ZA o Ddeddf 1988 (fel y bo'n briodol), sy'n ymdrin â llunio a chadw rhestrau ardrethu annomestig lleol a chanolog o ran Cymru.

Regulations 2 to 5, 8 and 12 to 21 ensure that the relevant statutory instruments make reference to new sections 41ZA and 52ZA of the 1988 Act (as appropriate), which deal with the compilation and maintenance of local and central non-domestic rating lists in relation to Wales.

Mae rheoliadau 6, 7, 9 a 10 yn ymwneud â rhestrau prisio'r dreth gyngor. Mae rheoliad 6 yn diwygio rheoliad 6 o Reoliadau'r Dreth Gyngor (Lleoliad Anheddau a'u Prisio) 1992 i sicrhau y bydd anheddau yng Nghymru yn parhau i gael eu prisio drwy gyfeirio at y dyddiadau cywir pan lunnir rhestrau prisio newydd. Mae rheoliad 7 yn sicrhau bod y darpariaethau yn Rheoliadau'r Dreth Gyngor (Cynnwys Rhestrau Prisio) 1992 yn gymwys i restrau prisio a lunnir o dan y darpariaethau newydd yn adran 22B o Ddeddf 1992 (fel y'u mewnosodwyd gan Ddeddf 2024) yn ogystal â rhestrau prisio a lunnir o dan adrannau 22 a 22A o Ddeddf 1992 o ran Cymru. Mae rheoliad 9 yn diwygio Rheoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Cymru) 1993 i sicrhau y cyfeirir at y darpariaethau priodol yn Neddf 1992. Mae rheoliad 10 yn diwygio Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) (Cymru) 1995 o ganlyniad i'r dyletswyddau newydd ar awdurdodau bilio a gyflwynir gan Ddeddf 2024 mewn perthynas ag adneuo a chadw rhestrau prisio treth gyngor.

Regulations 6, 7, 9 and 10 relate to council tax valuation lists. Regulation 6 amends regulation 6 of the Council Tax (Situation and Valuation of Dwellings) Regulations 1992 to ensure that dwellings in Wales will continue to be valued by reference to the correct dates when new valuation lists are compiled. Regulation 7 ensures that the provisions in the Council Tax (Contents of Valuation Lists) Regulations 1992 apply to valuation lists compiled under the new provisions in section 22B of the 1992 Act (as inserted by the 2024 Act) in addition to valuation lists compiled under sections 22 and 22A of the 1992 Act in relation to Wales. Regulation 9 amends the Council Tax (Demand Notices) (Wales) Regulations 1993 to ensure that the appropriate provisions of the 1992 Act are referred to. Regulation 10 amends the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995 in consequence of the new duties on billing authorities introduced by the 2024 Act in relation to depositing and keeping council tax valuation lists.

Mae rheoliad 11 yn hepgor erthyglau 5 a 10 o Orchymyn Ad-drefnu Llywodraeth Leol (Cymru) (Cyllid) (Diwygiadau Amrywiol a Darpariaethau Trosiannol) 1996 ("Gorchymyn 1996") gan nad ydynt yn cael effaith mwyach. Mae rheoliad 11 hefyd yn diwygio erthygl 6(8) o Orchymyn 1996 drwy ailddatgan diffiniadau ar gyfer termau a ddefnyddir yn y ddarpariaeth honno a oedd wedi eu cynnwys yn flaenorol yn adran 41A o Ddeddf 1988, na ellir eu cymhwyso mwyach am fod yr adran hon wedi ei diddymu gan Ddeddf 2024.

Regulation 11 omits articles 5 and 10 of the Local Government Reorganisation (Wales) (Finance) (Miscellaneous Amendments and Transitional Provisions) Order 1996 ("the 1996 Order") as they no longer have effect. Regulation 11 also amends article 6(8) of the 1996 Order by restating definitions for terms used in that provision previously contained in section 41A of the 1988 Act, which can no longer be applied as this section has been repealed by the 2024 Act.

Mae rheoliad 22 yn dirymu Rheoliadau Ardrethu Annomestig (Rhyddhad yn ôl Disgresiwn) 1989 i ddileu cyfyngiadau ar y pwerau i awdurdodau bilio ddyfarnu rhyddhad yn ôl disgresiwn. Mae hefyd yn dirymu Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu a Rhyddhad yn ôl Disgresiwn) (Cymru) (Diwygio) 2006 a Gorchymyn Rhestrau Ardrethu (Gohirio Gwneud Rhestrau) (Cymru) 2014 gan nad ydynt yn cael effaith mwyach.

Regulation 22 revokes the Non-Domestic Rating (Discretionary Relief) Regulations 1989 to remove constraints on the powers for billing authorities to award discretionary relief. It also revokes the Non-Domestic Rating (Demand Notices and Discretionary Relief) (Wales) (Amendment) Regulations 2006 and the Rating Lists (Postponement of Compilation) (Wales) Order 2014 as they no longer have effect.

Daw Rhan 3 (sy'n cynnwys rheoliadau 23 i 27) i rym ar 1 Ebrill 2025, i gyd-fynd â phan ddaw i rym y darpariaethau sy'n ymwneud â rhyddhad elusennol yn adran 6 a'r lluosydd yn adran 10 o Ddeddf 2024.

Part 3 (which consists of regulations 23 to 27) comes into force on 1 April 2025, to coincide with the coming into force of the provisions relating to charitable relief in section 6 and the multiplier in section 10 of the 2024 Act.

Mae rheoliad 23 yn diwygio rheoliad 3(2) o Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989 i egluro, at ddibenion Rhan 2 o'r Rheoliadau hynny, na thrinnir yr amodau yn adrannau 43(1) na 45(1) o Ddeddf 1988 fel pe baent wedi eu cyflawni pan fo'r swm a godir mewn cysylltiad â hereditament yn sero yn unol â pharagraff 2 o Atodlen 4ZB i Ddeddf 1988.

Regulation 23 amends regulation 3(2) of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 to clarify that for the purposes of Part 2 of those Regulations, the conditions in section 43(1) or 45(1) of the 1988 Act will not be treated as fulfilled where the chargeable amount in respect of a hereditament is zero in accordance with paragraph 2 of Schedule 4ZB to the 1988 Act.

Mae rheoliad 24 yn diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Darpariaethau Amrywiol) 1990 ("Rheoliadau 1990") i ddarparu, pan fo mwy nag un perchennog neu feddiannydd ar hereditament, yr ystyrir bod yr amod ym mharagraff 2(3) o Atodlen 4ZB i Ddeddf 1988 wedi ei gyflawni hyd yn oed pan nad yw ond un o'r cydberchnogion neu'r cydfeddianwyr hynny yn glwb chwaraeon amatur cymunedol cofrestredig. Mae hyn yn unioni'r sefyllfa â sefyllfa trethdalwyr sy'n elusennau neu'n ymddiriedolwyr elusennau.

Regulation 24 amends the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990 ("the 1990 Regulations") to provide that, where there is more than one owner or occupier of a hereditament, the condition in paragraph 2(3) of Schedule 4ZB to the 1988 Act will be considered fulfilled even where only one of those joint owners or occupiers is a registered community amateur sports club. This aligns the position with that of charity or charity trustee ratepayers.

Mae rheoliad 25 yn hepgor paragraff 39 o Atodlen 1 i Orchymyn Deddf Llywodraeth Cymru 2006 (Addasiadau Canlyniadol a Darpariaethau Trosiannol) 2007, a ddiwygiodd Ran 1 o Atodlen 7 i Ddeddf 1988. Gan fod Rhan 1 o Atodlen 7 wedi ei hepgor o Ddeddf 1988 gan Ddeddf 2024, nid yw'r diwygiadau blaenorol a wnaed gan baragraff 39 yn cael effaith mwyach.

Regulation 25 omits paragraph 39 of Schedule 1 to the Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007, which amended Part 1 of Schedule 7 to the 1988 Act. As Part 1 of Schedule 7 is omitted from the 1988 Act by the 2024 Act, the previous amendments made by paragraph 39 no longer have effect.

Mae rheoliad 26 yn diwygio Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017 i adlewyrchu'r darpariaethau o ran lluosyddion yn Atodlen 7 i Ddeddf 1988 fel y'i diwygiwyd gan Ddeddf 2024.

Regulation 26 amends the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017 to reflect the multiplier provisions in Schedule 7 to the 1988 Act as amended by the 2024 Act.

Mae rheoliad 27 yn hepgor rheoliad 7 o Reoliadau Ardrethu Annomestig (Diwygiadau Amrywiol a Chanlyniadol i Is-ddeddfwriaeth) (Cymru) 2024 i ddirymu'n benodol y diwygiad a wnaed gan y rheoliad hwnnw i reoliad 3(7) o Reoliadau 1990. Diben y diwygiad yw sicrhau nad yw'r darpariaethau yn rheoliad 3(7) o Reoliadau 1990 ond yn cynnwys diwygiadau a wneir o ran Lloegr.

Regulation 27 omits regulation 7 of the Non-Domestic Rating (Miscellaneous and Consequential Amendments to Secondary Legislation) (Wales) Regulations 2024 to expressly revoke the amendment that regulation made to regulation 3(7) of the 1990 Regulations. The purpose of the amendment is to ensure that the provisions in regulation 3(7) of the 1990 Regulations only include amendments made in relation to England.

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

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 these Regulations.

2024 Rhif 998 (Cy. 169)

Y DRETH GYNGOR, CYMRU

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Cyllid Llywodraeth Leol (Diwygiadau a Dirymiadau Canlyniadol ac Amrywiol) (Is-ddeddfwriaeth) (Cymru) 2024

Gwnaed *4 Hydref 2024*

Gosodwyd gerbron Senedd Cymru *7 Hydref 2024*

Yn dod i rym yn unol â rheoliad 1(3) a (4)

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 47(8), a 50(1) a (3), o Ddeddf Cyllid Llywodraeth Leol 1988(**1**), a pharagraff 1 o Atodlen 9 iddi, paragraffau 1(1) a 2(4)(e) o Atodlen 2 i Ddeddf Cyllid Llywodraeth Leol 1992(**2**) ac adran 54(1) o Ddeddf Llywodraeth Leol (Cymru) 1994(**3**), ac a freiniwyd bellach ynddynt hwy(**4**), a thrwy arfer y pwerau a roddir iddynt gan adran 173(1)(a) o Ddeddf Llywodraeth Leol ac

(**1**) 1988 p. 41. Gweler adran 67(12A) o Ddeddf Cyllid Llywodraeth Leol 1988 am y diffiniad o "appropriate national authority". Diwygiwyd paragraff 1 o Atodlen 9 gan baragraff 89(2) o Atodlen 13 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodi 2007 (p. 15).

(**2**) 1992 p. 14.

(**3**) 1994 p. 19.

(**4**) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, i'r graddau yr oeddent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672) ac Atodlen 1 iddo. Mae'r swyddogaethau hyn bellach yn arferadwy gan Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

2024 No. 998 (W. 169)

COUNCIL TAX, WALES

RATING AND VALUATION, WALES

The Local Government Finance (Consequential and Miscellaneous Amendments and Revocations) (Secondary Legislation) (Wales) Regulations 2024

Made *4 October 2024*

Laid before Senedd Cymru *7 October 2024*

Coming into force in accordance with regulation 1(3) and (4)

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 47(8), and 50(1) and (3) of, and paragraph 1 of Schedule 9 to, the Local Government Finance Act 1988(**1**), paragraphs 1(1) and 2(4)(e) of Schedule 2 to the Local Government Finance Act 1992(**2**) and section 54(1) of the Local Government (Wales) Act 1994(**3**), and now vested in them(**4**), and in exercise of the powers conferred on them by section 173(1)(a) of the Local Government and Elections

(**1**) 1988 c. 41. See section 67(12A) of the Local Government Finance Act 1988 for the definition of "appropriate national authority". Paragraph 1 of Schedule 9 was amended by paragraph 89(2) of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15).

(**2**) 1992 c. 14.

(**3**) 1994 c. 19.

(**4**) The functions of the Secretary of State were transferred, in so far as exercisable in relation to Wales, to the National Assembly for Wales by article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). These functions are now exercisable by the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

Etholiadau (Cymru) 2021(**1**), adran 17(2) o Ddeddf Ardrethu Annomestig 2023(**2**) ac adran 22(1)(a) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024(**3**).

(Wales) Act 2021(**1**), section 17(2) of the Non-Domestic Rating Act 2023(**2**) and section 22(1)(a) of the Local Government Finance (Wales) Act 2024(**3**).

RHAN 1

Cyflwyniad

Enwi, cymhwyso a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Cyllid Llywodraeth Leol (Diwygiadau a Dirymiadau Canlyniadol ac Amrywiol) (Is-ddeddfwriaeth) (Cymru) 2024.

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

(3) Daw Rhannau 1 a 2 i rym ar 16 Tachwedd 2024.

(4) Daw Rhan 3 i rym ar 1 Ebrill 2025.

RHAN 2

Diwygio is-ddeddfwriaeth sy'n dod i rym ar 16 Tachwedd 2024

Diwygio Rheoliadau Cymhorthdal Incwm (Cyffredinol) 1987

2. Ym mharagraff 5(4) o Atodlen 3 (dosrannu costau tai) i Reoliadau Cymhorthdal Incwm (Cyffredinol) 1987(**4**), yn lle'r diffiniad o "local non-domestic rating list" rhodder—

""local non-domestic rating list" means—

(a) as respects England, a list compiled and maintained under section 41(1) of the Act of 1988(**5**);

(b) as respects Wales, a list compiled and maintained under section 41ZA of the Act of 1988(**6**);".

PART 1

Introduction

Title, application and coming into force

1.—(1) The title of these Regulations is the Local Government Finance (Consequential and Miscellaneous Amendments and Revocations) (Secondary Legislation) (Wales) Regulations 2024.

(2) These Regulations apply in relation to Wales.

(3) Parts 1 and 2 come into force on 16 November 2024.

(4) Part 3 comes into force on 1 April 2025.

PART 2

Amendments to secondary legislation coming into force on 16 November 2024

Amendment to the Income Support (General) Regulations 1987

2. In paragraph 5(4) of Schedule 3 (apportionment of housing costs) to the Income Support (General) Regulations 1987(**4**), for the definition of "local non-domestic rating list" substitute—

""local non-domestic rating list" means—

(a) as respects England, a list compiled and maintained under section 41(1) of the Act of 1988(**5**);

(b) as respects Wales, a list compiled and maintained under section 41ZA of the Act of 1988(**6**);".

(**1**) 2021 dsc 1.
(**2**) 2023 p. 53. Gweler adran 17(3) am y diffiniad o "the appropriate national authority".
(**3**) 2024 dsc 6.
(**4**) O.S. 1987/1967; yr offeryn diwygio perthnasol yw O.S. 1995/1613.
(**5**) Diwygiwyd adran 41(1) gan adran 2(2)(a) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6) i fod yn gymwys o ran Lloegr yn unig.
(**6**) Mewnosodwyd adran 41ZA yn Neddf Cyllid Llywodraeth Leol 1988 (p. 41) gan adran 2(3) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6).

(**1**) 2021 asc 1.
(**2**) 2023 c. 53. See section 17(3) for the definition of "the appropriate national authority".
(**3**) 2024 asc 6.
(**4**) S.I. 1987/1967; relevant amending instrument is S.I. 1995/1613.
(**5**) Section 41(1) was amended by section 2(2)(a) of the Local Government Finance (Wales) Act 2024 (asc 6) to apply only in relation to England.
(**6**) Section 41ZA was inserted into the Local Government Finance Act 1988 (c. 41) by section 2(3) of the Local Government Finance (Wales) Act 2024 (asc 6).

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

3.—(1) Mae Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Canolog) 1989(**1**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 5(2) (amser cyflwyno hysbysiadau galw am dalu), ar ôl "section 52(5)" mewnosoder "or 52ZA(6)(**2**)".

(3) Yn rheoliad 6(1) (taliadau o dan hysbysiadau galw am dalu), ar ôl "section 52(5)" mewnosoder "or 52ZA(6)".

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

3.—(1) The Non-Domestic Rating (Collection and Enforcement) (Central Lists) Regulations 1989(**1**) are amended as follows.

(2) In regulation 5(2) (time of service of demand notices), after "section 52(5)" insert "or 52ZA(6)(**2**)".

(3) In regulation 6(1) (payments under demand notices), after "section 52(5)" insert "or 52ZA(6)".

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

4.—(1) Mae Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989(**3**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 5(2) (cyflwyno hysbysiadau galw am dalu), ar ôl "section 41(5)" mewnosoder "or 41ZA(6)".

(3) Yn rheoliad 6(1) (taliadau o dan hysbysiadau galw am dalu), ar ôl "section 41(5)" mewnosoder "or 41ZA(6)".

(4) Ym mharagraff 6(1) o Ran 2 o Atodlen 1 (diweddu ac addasu rhandaliadau ardreth annomestig), ar ôl "section 41(5)" mewnosoder "or 41ZA(6)".

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

4.—(1) The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(**3**) are amended as follows.

(2) In regulation 5(2) (service of demand notices), after "section 41(5)" insert "or 41ZA(6)".

(3) In regulation 6(1) (payments under demand notices), after "section 41(5)" insert "or 41ZA(6)".

(4) In paragraph 6(1) of Part 2 of Schedule 1 (cessation and adjustment of non-domestic rate instalments), after "section 41(5)" insert "or 41ZA(6)".

Diwygio Rheoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) (Rhif 2) 1989

5. Yn rheoliad 6 (newid rhestrau ardrethu) o Reoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) (Rhif 2) 1989(**4**)—

(a) daw'r ddarpariaeth bresennol yn baragraff (1);

(b) yn y paragraff hwnnw, ar ôl "billing authority" mewnosoder "in England";

(c) ar ôl y paragraff hwnnw mewnosoder—

"(2) Where a copy of a local or central rating list has been sent to a billing authority in Wales or the Welsh Ministers under section 41ZA(6) (local lists) or 52ZA(6) (central lists) of the Act and the valuation officer alters the list before it comes into force—

Amendments to the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989

5. In regulation 6 (alteration of rating lists) of the Non-Domestic Rating (Miscellaneous Provisions) (No. 2) Regulations 1989(**4**)—

(a) the existing provision becomes paragraph (1);

(b) in that paragraph, after "billing authority" insert "in England";

(c) after that paragraph insert—

"(2) Where a copy of a local or central rating list has been sent to a billing authority in Wales or the Welsh Ministers under section 41ZA(6) (local lists) or 52ZA(6) (central lists) of the Act and the valuation officer alters the list before it comes into force—

(**1**) O.S. 1989/2260, y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.

(**2**) Mewnosodwyd adran 52ZA yn Neddf Cyllid Llywodraeth Leol 1988 (p. 41) gan adran 3(3) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6).

(**3**) O.S. 1989/1058; yr offerynnau diwygio perthnasol yw O.S. 1990/145, 1993/774 a 1993/616.

(**4**) O.S. 1989/2303; yr offeryn diwygio perthnasol yw O.S. 1993/616.

(**1**) S.I. 1989/2260 to which there are amendments not relevant to these Regulations.

(**2**) Section 52ZA was inserted into the Local Government Finance Act 1988 (c. 41) by section 3(3) of the Local Government Finance (Wales) Act 2024 (asc 6).

(**3**) S.I. 1989/1058; relevant amending instruments are S.I. 1990/145, 1993/774 and 1993/616.

(**4**) S.I. 1989/2303; relevant amending instrument is S.I. 1993/616.

(a) the officer shall inform the billing authority or the Welsh Ministers, as the case may be, and

(b) the authority or the Welsh Ministers, as the case may be, must alter the copy accordingly."

Diwygio Rheoliadau'r Dreth Gyngor (Lleoliad Anheddau a'u Prisio) 1992

6.—(1) Mae rheoliad 6 (prisio anheddau: cyffredinol) o Reoliadau'r Dreth Gyngor (Lleoliad Anheddau a'u Prisio) 1992(**1**) wedi ei ddiwygio fel a ganlyn.

(2) Ym mharagraff (1), yn lle is-baragraff (b) rhodder—

"(b) in relation to a list compiled for a billing authority in Wales under section 22B of the Act, on the date determined under section 21(2A)(b) of the Act as the appropriate date for the list in question."

(3) Ym mharagraff (3)(b)(v), yn lle is-baragraff (b) rhodder—

"(b) in relation to a list compiled for a billing authority in Wales under section 22B of the Act, on the date on which the list was compiled."

(4) Ym mharagraff (5A)(a), yn lle is-baragraff (ii) rhodder—

"(ii) a valuation list compiled for a billing authority in Wales under section 22B of the Act, on the date on which the list was compiled."

(5) Ym mharagraff (5A)(d), yn lle is-baragraff (ii) rhodder—

"(ii) in relation to a list compiled for a billing authority in Wales under section 22B of the Act, on the date on which the list was compiled."

(**1**) O.S. 1992/550; yr offerynnau diwygio perthnasol yw O.S. 1994/1747 a 2005/701 (Cy. 60).

(a) the officer shall inform the billing authority or the Welsh Ministers, as the case may be, and

(b) the authority or the Welsh Ministers, as the case may be, must alter the copy accordingly."

Amendments to the Council Tax (Situation and Valuation of Dwellings) Regulations 1992

6.—(1) Regulation 6 (valuation of dwellings: general) of the Council Tax (Situation and Valuation of Dwellings) Regulations 1992(**1**) is amended as follows.

(2) In paragraph (1), for sub-paragraph (b) substitute—

"(b) in relation to a list compiled for a billing authority in Wales under section 22B of the Act, on the date determined under section 21(2A)(b) of the Act as the appropriate date for the list in question."

(3) In paragraph (3)(b)(v), for sub-paragraph (b) substitute—

"(b) in relation to a list compiled for a billing authority in Wales under section 22B of the Act, on the date on which the list was compiled."

(4) In paragraph (5A)(a), for sub-paragraph (ii) substitute—

"(ii) a valuation list compiled for a billing authority in Wales under section 22B of the Act, on the date on which the list was compiled."

(5) In paragraph (5A)(d), for sub-paragraph (ii) substitute—

"(ii) in relation to a list compiled for a billing authority in Wales under section 22B of the Act, on the date on which the list was compiled."

(**1**) S.I. 1992/550; relevant amending instruments are S.I. 1994/1747 and 2005/701 (W. 60).

Diwygio Rheoliadau'r Dreth Gyngor (Cynnwys Rhestrau Prisio) 1992

7. Yn rheoliad 1(2) (dehongli) o Reoliadau'r Dreth Gyngor (Cynnwys Rhestrau Prisio) 1992(**1**) yn lle'r diffiniad o "list" rhodder—

""list" means—

(a) a valuation list compiled for a billing authority in England under section 22 of the Act;

(b) a valuation list compiled for a billing authority in Wales under sections 22, 22A or 22B of the Act."

Amendments to the Council Tax (Contents of Valuation Lists) Regulations 1992

7. In regulation 1(2) (interpretation) of the Council Tax (Contents of Valuation Lists) Regulations 1992(**1**) for the definition of "list" substitute—

""list" means—

(a) a valuation list compiled for a billing authority in England under section 22 of the Act;

(b) a valuation list compiled for a billing authority in Wales under sections 22, 22A or 22B of the Act."

Diwygio Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992

8.—(1) Mae Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992(**2**) wedi eu diwygio fel a ganlyn.

(2) Yn Atodlen 1 (rheolau ar gyfer cyfrifo cyfraniadau ardrethu annomestig), ym mharagraff 4(2)—

(a) yn lle "section 41(1)" rhodder "section 41ZA(1)";

(b) yn lle "section 41(5)" rhodder "section 41ZA(6)".

(3) Yn Rhan 1 o Atodlen 2 (rhagdybiaethau sy'n ymwneud â symiau dros dro)—

(a) ym mharagraff 2(4)—

(i) yn lle "section 41(1)" rhodder "section 41ZA(1)";

(ii) yn lle "section 41(5)" rhodder "section 41ZA(6)";

(b) ym mharagraff 2(5), yn lle "section 41(5)" rhodder "section 41ZA(6)";

(c) ym mharagraff 2(6), yn lle "section 41(5)" rhodder "section 41ZA(6)".

Amendments to the Non-Domestic Rating Contributions (Wales) Regulations 1992

8.—(1) The Non-Domestic Rating Contributions (Wales) Regulations 1992(**2**) are amended as follows.

(2) In Schedule 1 (rules for calculating non-domestic rating contributions), in paragraph 4(2)—

(a) for "section 41(1)" substitute "section 41ZA(1)";

(b) for "section 41(5)" substitute "section 41ZA(6)".

(3) In Part 1 of Schedule 2 (assumptions relating to provisional amounts)—

(a) in paragraph 2(4)—

(i) for "section 41(1)" substitute "section 41ZA(1)";

(ii) for "section 41(5)" substitute "section 41ZA(6)";

(b) in paragraph 2(5), for "section 41(5)" substitute "section 41ZA(6)";

(c) in paragraph 2(6), for "section 41(5)" substitute "section 41ZA(6)".

(**1**) O.S. 1992/553, a diwygiwyd gan O.S. 1996/619.
(**2**) O.S. 1992/3238; yr offeryn diwygio perthnasol yw O.S. 2023/1292 (Cy. 229).

(**1**) S.I. 1992/553; amended by S.I. 1996/619.
(**2**) S.I. 1992/3238; relevant amending instrument is S.I. 2023/1292 (W. 229).

Diwygio Rheoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Cymru) 1993

9. Yn rheoliad 2(2)(b) (dehongli) o Reoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Cymru) 1993(**1**)—

(a) yn lle "or (3)(b)" rhodder ", (3) or (3A)(**2**)";

(b) ym mharagraff (i), ar ôl "section 22B(7)" mewnosoder "or (7A)(**3**)".

Diwygio Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) (Cymru) 1995

10. Yn rheoliad 1(3) (dehongli) o Reoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) (Cymru) 1995(**4**), yn y diffiniad o "the authority's list", ar ôl "22B(10)" mewnosoder "or 22B(10A)(a), or kept by it electronically under section 22B(10A)(b)(**5**)".

Diwygio Gorchymyn Ad-drefnu Llywodraeth Leol (Cymru) (Cyllid) (Diwygiadau Amrywiol a Darpariaethau Trosiannol) 1996

11.—(1) Mae Gorchymyn Ad-drefnu Llywodraeth Leol (Cymru) (Cyllid) (Diwygiadau Amrywiol a Darpariaethau Trosiannol) 1996(**6**) wedi ei ddiwygio fel a ganlyn.

(2) Hepgorer erthygl 5 (Rheoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) 1993).

(3) Yn erthygl 6(8) (diffiniadau yng nghyd-destun swyddogion prisio), yn lle'r geiriau o ""old billing authority"" hyd at "the 1988 Act" rhodder—

> ""old authority" has the same meaning as in the Local Government (Wales) Act 1994(**7**);
>
> "old billing authority" means a billing authority which is an old authority;
>
> "new billing authority" means a billing authority which is a new principal council;

Amendments to the Council Tax (Demand Notices) (Wales) Regulations 1993

9. In regulation 2(2)(b) (interpretation) of the Council Tax (Demand Notices) (Wales) Regulations 1993(**1**)—

(a) for "or (3)(b)" substitute ", (3) or (3A)(**2**)";

(b) in paragraph (i), after "section 22B(7)" insert "or (7A)(**3**)".

Amendment to the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995

10. In regulation 1(3) (interpretation) of the Local Authorities (Calculation of Council Tax Base) (Wales) Regulations 1995(**4**), in the definition of "the authority's list", after "22B(10)" insert "or 22B(10A)(a), or kept by it electronically under section 22B(10A)(b)(**5**)".

Amendment to the Local Government Reorganisation (Wales) (Finance) (Miscellaneous Amendments and Transitional Provisions) Order 1996

11.—(1) The Local Government Reorganisation (Wales) (Finance) (Miscellaneous Amendments and Transitional Provisions) Order 1996(**6**) is amended as follows.

(2) Omit article 5 (Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993).

(3) In article 6(8) (definitions in the context of valuation officers), for the words from ""old billing authority"" to "the 1988 Act" substitute—

> ""old authority" has the same meaning as in the Local Government (Wales) Act 1994(**7**);
>
> "old billing authority" means a billing authority which is an old authority;
>
> "new billing authority" means a billing authority which is a new principal council;

(**1**) O.S. 1993/255; yr offeryn diwygio perthnasol yw O.S. 2004/460 (Cy. 45).
(**2**) Mewnosodwyd is-adran (3A) yn adran 22B o Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) gan adran 20(1)(b) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6).
(**3**) Mewnosodwyd is-adran (7A) yn adran 22B o Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) gan adran 20(1)(d) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6).
(**4**) O.S. 1995/2561; yr offerynnau diwygio perthnasol yw O.S. 2004/3094 (Cy. 268) a 2016/969 (Cy. 238).
(**5**) Mewnosodwyd is-adran (10A) yn adran 22B o Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) gan adran 20(1)(g) o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6).
(**6**) O.S. 1996/619, y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.
(**7**) 1994 p. 19.

(**1**) S.I. 1993/255; relevant amending instrument is S.I. 2004/460 (W. 45).
(**2**) Subsection (3A) was inserted into section 22B of the Local Government Finance Act 1992 (c. 14) by section 20(1)(b) of the Local Government Finance (Wales) Act 2024 (asc 6).
(**3**) Subsection (7A) was inserted into section 22B of the Local Government Finance Act 1992 (c. 14) by section 20(1)(d) of the Local Government Finance (Wales) Act 2024 (asc 6).
(**4**) S.I. 1995/2561; relevant amending instruments are S.I. 2004/3094 (W. 268) and 2016/969 (W. 238).
(**5**) Subsection (10A) was inserted into section 22B of the Local Government Finance Act 1992 (c. 14) by section 20(1)(g) of the Local Government Finance (Wales) Act 2024 (asc 6).
(**6**) S.I. 1996/619, to which there are amendments not relevant to these Regulations.
(**7**) 1994 c. 19.

"new principal council" has the same meaning as in the Local Government (Wales) Act 1994;

"valuation officer" means a valuation officer for an old billing authority;

"new valuation officer" means a valuation officer for a new billing authority".

(4) Hepgorer erthygl 10 (adennill cymhorthdal mewn rhai achosion).

Diwygio Rheoliadau Lwfans Ceisio Gwaith 1996

12. Ym mharagraff 5(4) o Atodlen 2 (dosrannu costau tai) i Reoliadau Lwfans Ceisio Gwaith 1996(**1**), yn lle'r diffiniad o "local non-domestic rating list" rhodder—

""local non-domestic rating list" means—

(a) as respects England, a list compiled and maintained under section 41(1) of the Act of 1988;

(b) as respects Wales, a list compiled and maintained under section 41ZA of the Act of 1988;".

Diwygio Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) 2000

13. Yn rheoliad 2A(2)(b)(ii)(aa) (tybiaethau rhagnodedig: prisio o 1 Ebrill 2010) o Reoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) 2000(**2**), yn lle "adrannau 41(2) a 52(2)" rhodder "adrannau 41ZA(2) a 52ZA(2)".

Diwygio Rheoliadau Credyd Pensiwn y Wladwriaeth 2002

14. Ym mharagraff 6(4) o Atodlen 2 (dosrannu costau tai) i Reoliadau Credyd Pensiwn y Wladwriaeth 2002(**3**), yn lle'r diffiniad o "local non-domestic rating list" rhodder—

""local non-domestic rating list" means—

(a) as respects England, a list compiled and maintained under section 41(1) of the Act of 1988;

(b) as respects Wales, a list compiled and maintained under section 41ZA of the Act of 1988;".

(**1**) O.S. 1996/207, y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.
(**2**) O.S. 2000/1097 (Cy. 75); yr offeryn diwygio perthnasol yw O.S. 2010/146 (Cy. 21).
(**3**) O.S. 2002/1792, y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.

*"*new principal council*"* has the same meaning as in the Local Government (Wales) Act 1994;

*"*valuation officer*"* means a valuation officer for an old billing authority;

*"*new valuation officer*"* means a valuation officer for a new billing authority".

(4) Omit article 10 (recoupment of subsidy in certain cases).

Amendment to the Jobseeker's Allowance Regulations 1996

12. In paragraph 5(4) of Schedule 2 (apportionment of housing costs) to the Jobseeker's Allowance Regulations 1996(**1**), for the definition of "local non-domestic rating list" substitute—

""local non-domestic rating list" means—

(a) as respects England, a list compiled and maintained under section 41(1) of the Act of 1988;

(b) as respects Wales, a list compiled and maintained under section 41ZA of the Act of 1988;".

Amendment to the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000

13. In regulation 2A(2)(b)(ii)(aa) (prescribed assumptions: valuation from 1 April 2010) of the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000(**2**), for "sections 41(2) and 52(2)" substitute "sections 41ZA(2) and 52ZA(2)".

Amendment to the State Pension Credit Regulations 2002

14. In paragraph 6(4) of Schedule 2 (apportionment of housing costs) to the State Pension Credit Regulations 2002(**3**), for the definition of "local non-domestic rating list" substitute—

""local non-domestic rating list" means—

(a) as respects England, a list compiled and maintained under section 41(1) of the Act of 1988;

(b) as respects Wales, a list compiled and maintained under section 41ZA of the Act of 1988;".

(**1**) S.I. 1996/207, to which there are amendments not relevant to these Regulations.
(**2**) S.I. 2000/1097 (W. 75); relevant amending instrument is S.I. 2010/146 (W. 21)).
(**3**) S.I. 2002/1792, to which there are amendments not relevant to these Regulations.

Diwygio Rheoliadau Lwfans Cyflogaeth a Chymorth 2008

15. Ym mharagraff 7(4) o Atodlen 6 (dosrannu costau tai) i Reoliadau Lwfans Cyflogaeth a Chymorth 2008(**1**), yn lle'r diffiniad o "local non-domestic rating list" rhodder—

""local non-domestic rating list" means—

(a) as respects England, a list compiled and maintained under section 41(1) of the Act of 1988;

(b) as respects Wales, a list compiled and maintained under section 41ZA of the Act of 1988;".

Amendment to the Employment and Support Allowance Regulations 2008

15. In paragraph 7(4) of Schedule 6 (apportionment of housing costs) to the Employment and Support Allowance Regulations 2008(**1**), for the definition of "local non-domestic rating list" substitute—

""local non-domestic rating list" means—

(a) as respects England, a list compiled and maintained under section 41(1) of the Act of 1988;

(b) as respects Wales, a list compiled and maintained under section 41ZA of the Act of 1988;".

Diwygio Rheoliadau Perfformiad Ynni Adeiladau (Cymru a Lloegr) 2012

16. Yn rheoliad 38(5) (swm y gosb) o Reoliadau Perfformiad Ynni Adeiladau (Cymru a Lloegr) 2012(**2**), yn lle'r diffiniad o "local non-domestic rating list" rhodder—

""local non-domestic rating list" means—

(a) in relation to England, a list compiled and maintained under section 41 of the Local Government Finance Act 1988;

(b) in relation to Wales, a list compiled and maintained under section 41ZA of the Local Government Finance Act 1988;".

Amendment to the Energy Performance of Buildings (England and Wales) Regulations 2012

16. In regulation 38(5) (penalty amount) of the Energy Performance of Buildings (England and Wales) Regulations 2012(**2**), for the definition of "local non-domestic rating list" substitute—

""local non-domestic rating list" means—

(a) in relation to England, a list compiled and maintained under section 41 of the Local Government Finance Act 1988;

(b) in relation to Wales, a list compiled and maintained under section 41ZA of the Local Government Finance Act 1988;".

Diwygio Rheoliadau Effeithlonrwydd Ynni (Eiddo Rhent Preifat) (Cymru a Lloegr) 2015

17. Yn rheoliad 41(5) (tor rheoliadau mewn perthynas ag eiddo rhent preifat annomestig) o Reoliadau Effeithlonrwydd Ynni (Eiddo Rhent Preifat) (Cymru a Lloegr) 2015(**3**), yn lle'r diffiniad o "local non-domestic rating list" rhodder—

""local non-domestic rating list" means—

(a) in relation to England, a list maintained under section 41 of the Local Government Finance Act 1988;

(b) in relation to Wales, a list compiled and maintained under section 41ZA of the Local Government Finance Act 1988;".

Amendment to the Energy Efficiency (Private Rented Property) (England and Wales) Regulations 2015

17. In regulation 41(5) (breaches in relation to non-domestic PR property) of the Energy Efficiency (Private Rented Property) (England and Wales) Regulations 2015(**3**), for the definition of "local non-domestic rating list" substitute—

""local non-domestic rating list" means—

(a) in relation to England, a list maintained under section 41 of the Local Government Finance Act 1988;

(b) in relation to Wales, a list compiled and maintained under section 41ZA of the Local Government Finance Act 1988;".

(**1**) O.S. 2008/794, y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.
(**2**) O.S. 2012/3118, y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.
(**3**) O.S. 2015/962, y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.

(**1**) S.I. 2008/794, to which there are amendments not relevant to these Regulations.
(**2**) S.I. 2012/3118, to which there are amendments not relevant to these Regulations.
(**3**) S.I. 2015/962, to which there are amendments not relevant to these Regulations.

Diwygio Rheoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) (Cymru) 2017

18. Yn rheoliad 1(3) (dehongli) o Reoliadau Ardrethu Annomestig (Darpariaethau Amrywiol) (Cymru) 2017(**1**), yn y diffiniad o "rhestr", yn lle "adran 41 neu 41A" rhodder "adran 41ZA".

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

19. Yn rheoliad 2 (dehongli) o Reoliadau Ardrethu Annomestig (Symiau a Godir) (Cymru) 2022(**2**)—

(a) yn y diffiniad o "rhestr ganolog", yn lle "a lunnir ac a gedwir yn unol ag adran 52" rhodder "a gedwir yn unol ag adran 52ZA(10)";

(b) yn y diffiniad o "rhestr leol", yn lle a "lunnir ac a gedwir yn unol ag adran 41" rhodder "a gedwir yn unol ag adran 41ZA(10)".

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

20.—(1) Mae Rheoliadau Ardrethu Annomestig (Newid Rhestrau ac Apelau) (Cymru) 2023(**3**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2(1) (dehongli: cyffredinol)—

(a) yn y diffiniad o "rhestr ganolog", yn lle "adrannau 52 a 54A" rhodder "adran 52ZA";

(b) yn y diffiniad o "rhestr leol", yn lle "adrannau 41 a 54A" rhodder "adran 41ZA".

(3) Yn rheoliad 30(1) (hysbysu am newid), hepgorer "a adneuwyd yn ei brif swyddfa o dan adran 41(6B) o'r Ddeddf(**4**)".

Amendment to the Non-Domestic Rating (Miscellaneous Provisions) (Wales) Regulations 2017

18. In regulation 1(3) (interpretation) of the Non-Domestic Rating (Miscellaneous Provisions) (Wales) Regulations 2017(**1**), in the definition of "list", for "section 41 or 41A" substitute "section 41ZA".

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

19. In regulation 2 (interpretation) of the Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2022(**2**)—

(a) in the definition of "central list", for "compiled and maintained in accordance with section 52" substitute "maintained in accordance with section 52ZA(10)";

(b) in the definition of "local list", for "compiled and maintained in accordance with section 41" substitute "maintained in accordance with section 41ZA(10)".

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

20.—(1) The Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2023(**3**) are amended as follows.

(2) In regulation 2(1) (interpretation: general)—

(a) in the definition of "central list", for "sections 52 and 54A" substitute "section 52ZA";

(b) in the definition of "local list", for "sections 41 and 54A" substitute "section 41ZA".

(3) In regulation 30(1) (notification of alteration), omit "deposited at its principal office under section 41(6B) of the Act(**4**)".

(**1**) O.S. 2017/327 (Cy. 82).
(**2**) O.S. 2022/1350 (Cy. 272), y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.
(**3**) O.S. 2023/350 (Cy. 51), y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.
(**4**) Nid yw adran 41(6B) o Ddeddf Cyllid Llywodraeth Leol 1988 (p. 41) ond yn gymwys o ran Lloegr yn rhinwedd adran 2 o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6).

(**1**) S.I. 2017/327 (W. 82).
(**2**) S.I. 2022/1350 (W. 272), to which there are amendments not relevant to these Regulations.
(**3**) S.I. 2023/350 (W. 51), to which there are amendments not relevant to these Regulations.
(**4**) Section 41(6B) of the Local Government Finance Act 1988 (c. 41) applies only in relation to England by virtue of section 2 of the Local Government Finance (Wales) Act 2024 (asc 6).

Diwygio Rheoliadau Ardrethu Annomestig (Rhyddhad Gwelliannau) (Cymru) 2023

21. Yn rheoliad 2 (dehongli) o Reoliadau Ardrethu Annomestig (Rhyddhad Gwelliannau) (Cymru) 2023(**1**)—

(a) yn y diffiniad o "rhestr ganolog", yn lle "adran 52" rhodder "adran 52ZA";

(b) yn y diffiniad o "rhestr leol", yn lle "adran 41" rhodder "adran 41ZA".

Dirymu

22. Mae'r offerynnau statudol a ganlyn wedi eu dirymu—

(a) Rheoliadau Ardrethu Annomestig (Rhyddhad yn ôl Disgresiwn) 1989(**2**);

(b) Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu a Rhyddhad yn ôl Disgresiwn) (Cymru) (Diwygio) 2006(**3**);

(c) Gorchymyn Rhestrau Ardrethu (Gohirio Gwneud Rhestrau) (Cymru) 2014 (**4**).

RHAN 3

Diwygio is-ddeddfwriaeth sy'n dod i rym ar 1 Ebrill 2025

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

23. Mae'r diwygiadau a wnaed i reoliad 3(2) o Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989(**5**) gan baragraff 1(b) o Atodlen 1 i Orchymyn Llywodraeth Leol (Ardrethu Annomestig) (Diwygiadau Canlyniadol) (Lloegr) 2008(**6**) a rheoliad 2(b) o Reoliadau Ardrethu Annomestig (Diwygiadau Canlyniadol a Diwygiadau Eraill etc.) (Lloegr) 2023(**7**) yn gymwys mewn perthynas â hereditamentau yng Nghymru.

(**1**) O.S. 2023/1354 (Cy. 244).
(**2**) O.S. 1989/1059.
(**3**) O.S. 2006/3392 (Cy. 311).
(**4**) O.S. 2014/1370 (Cy. 139).
(**5**) O.S. 1989/1058.
(**6**) O.S. 2008/428, a ddiwygiodd O.S. 1989/1058 o ran Lloegr yn unig.
(**7**) O.S. 2023/1251, a ddiwygiodd O.S. 1989/1058 o ran Lloegr yn unig ac y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.

Amendments to the Non-Domestic Rating (Improvement Relief) (Wales) Regulations 2023

21. In regulation 2 (interpretation) of the Non-Domestic Rating (Improvement Relief) (Wales) Regulations 2023(**1**)—

(a) in the definition of "central list", for "section 52" substitute "section 52ZA";

(b) in the definition of "local list", for "section 41" substitute "section 41ZA".

Revocations

22. The following statutory instruments are revoked—

(a) the Non-Domestic Rating (Discretionary Relief) Regulations 1989(**2**);

(b) the Non-Domestic Rating (Demand Notices and Discretionary Relief) (Wales) (Amendment) Regulations 2006(**3**);

(c) the Rating Lists (Postponement of Compilation) (Wales) Order 2014(**4**).

PART 3

Amendments to secondary legislation coming into force on 1 April 2025

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

23. The amendments made to regulation 3(2) of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(**5**) by paragraph 1(b) of Schedule 1 to the Local Government (Non-Domestic Rating) (Consequential Amendments) (England) Order 2008(**6**) and regulation 2(b) of the Non-Domestic Rating (Consequential and Other Amendments etc.) (England) Regulations 2023(**7**) apply in relation to hereditaments in Wales.

(**1**) S.I. 2023/1354 (W. 244).
(**2**) S.I. 1989/1059.
(**3**) S.I. 2006/3392 (W. 311).
(**4**) S.I. 2014/1370 (W. 139).
(**5**) S.I. 1989/1058.
(**6**) S.I. 2008/428, which amended S.I. 1989/1058 in relation to England only.
(**7**) S.I. 2023/1251, which amended S.I. 1989/1058 in relation to England only and to which there are amendments not relevant to these Regulations.

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

24.—(1) Mae Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Darpariaethau Amrywiol) 1990(**1**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 3(7) (cydberchnogion a chydfeddianwyr), ar y dechrau mewnosoder "In relation to England,".

(3) Ar ôl rheoliad 3(7), mewnosoder—

"(7A) In relation to Wales, for the purposes of any time to which paragraph (2)(b) applies—

(a) the requirement in paragraph 2(2)(a) of Schedule 4ZA and paragraph 2(3) of Schedule 4ZB to the Act that the ratepayer should be a charity or trustees for a charity is met if one or more of the owners or occupiers jointly and severally liable is a charity or (as the case may be) some or all of them are trustees for a charity; and

(b) the requirement in paragraph 2(2)(b) of Schedule 4ZA and paragraph 2(8) of Schedule 4ZB to the Act that the ratepayer should be a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010(**2**) (community amateur sports clubs) is met if one or more of the owners or occupiers jointly and severally liable is such a club."

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

24.—(1) The Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990(**1**) are amended as follows.

(2) In regulation 3(7) (joint owners and occupiers), at the beginning insert "In relation to England,".

(3) After regulation 3(7), insert—

"(7A) In relation to Wales, for the purposes of any time to which paragraph (2)(b) applies—

(a) the requirement in paragraph 2(2)(a) of Schedule 4ZA and paragraph 2(3) of Schedule 4ZB to the Act that the ratepayer should be a charity or trustees for a charity is met if one or more of the owners or occupiers jointly and severally liable is a charity or (as the case may be) some or all of them are trustees for a charity; and

(b) the requirement in paragraph 2(2)(b) of Schedule 4ZA and paragraph 2(8) of Schedule 4ZB to the Act that the ratepayer should be a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010(**2**) (community amateur sports clubs) is met if one or more of the owners or occupiers jointly and severally liable is such a club."

Diwygio Gorchymyn Deddf Llywodraeth Cymru 2006 (Addasiadau Canlyniadol a Darpariaethau Trosiannol) 2007

25. Yng Ngorchymyn Deddf Llywodraeth Cymru 2006 (Addasiadau Canlyniadol a Darpariaethau Trosiannol) 2007(**3**), yn Atodlen 1, hepgorer paragraff 39 (addasu Atodlen 7 i Ddeddf Cyllid Llywodraeth Leol 1988).

Amendment to the Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007

25. In the Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007(**3**), in Schedule 1, omit paragraph 39 (modification of Schedule 7 to the Local Government Finance Act 1988).

(**1**) O.S. 1990/145; yr offeryn diwygio perthnasol yw O.S. 2024/37 (Cy. 12).

(**2**) 2010 p. 4. Mae Pennod 9 yn darparu ar gyfer cofrestru clybiau chwaraeon amatur cymunedol ac eseptio clybiau cofrestredig rhag treth. Mae'n seiliedig ar Atodlen 18 i Ddeddf Cyllid 2002 (p. 23), a ddiddymwyd gan baragraff 1 o Atodlen 3 i Ddeddf Treth Gorfforaeth 2010.

(**3**) O.S. 2007/1388, y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.

(**1**) S.I. 1990/145; relevant amending instrument is S.I. 2024/37 (W. 12).

(**2**) 2010 c. 4. Chapter 9 provides for the registration of community amateur sports clubs and exemptions from tax of registered clubs. It is based on Schedule 18 to the Finance Act 2002 (c. 23), which was repealed by paragraph 1 of Schedule 3 to the Corporation Tax Act 2010.

(**3**) S.I. 2007/1388, to which there are amendments not relevant to these Regulations.

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

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

(2) Yn lle paragraff 3 rhodder—

"(3) Y lluosydd ardrethu annomestig a gyfrifwyd ar gyfer y flwyddyn berthnasol yn unol â pharagraff A15 neu, yn ôl y digwydd, baragraff A14 o Ran A2 o Atodlen 7 i Ddeddf 1988(**2**)."

(3) Ym mharagraff 5, yn lle "paragraff 1(1)(b)", rhodder "paragraff 1(1)".

Diwygio Rheoliadau Ardrethu Annomestig (Diwygiadau Amrywiol a Chanlyniadol i Is-ddeddfwriaeth) (Cymru) 2024

27. Yn Rheoliadau Ardrethu Annomestig (Diwygiadau Amrywiol a Chanlyniadol i Is-ddeddfwriaeth) (Cymru) 2024(**3**), hepgorer rheoliad 7 (diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Darpariaethau Amrywiol) 1990).

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

26.—(1) Schedule 1 of the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017(**1**) (matters to be contained in demand notices) are amended as follows.

(2) For paragraph 3 substitute—

"(3) The non-domestic rating multiplier calculated for the relevant year in accordance with paragraph A15 or, as the case may be, paragraph A14 of Part A2 of Schedule 7 to the 1988 Act(**2**)."

(3) In paragraph 5 for "paragraph 1(1)(b)" substitute "paragraph 1(1)".

Amendment to the Non-Domestic Rating (Miscellaneous and Consequential Amendments to Secondary Legislation) (Wales) Regulations 2024

27. In the Non-Domestic Rating (Miscellaneous and Consequential Amendments to Secondary Legislation) (Wales) Regulations 2024(**3**), omit regulation 7 (amendment to the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990).

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
4 Hydref 2024

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
4 October 2024

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(**1**) O.S. 2017/113 (Cy. 39); yr offerynnau diwygio perthnasol yw O.S. 2023/1154 (Cy. 199) a 2024/37 (Cy. 12).
(**2**) Mewnosodwyd Rhan A2 gan adran 10 o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6).
(**3**) O.S. 2024/37 (Cy. 12).

(**1**) S.I. 2017/113 (W. 39); relevant amending instruments are S.I. 2023/1154 (W. 199) and 2024/37 (W. 12).
(**2**) Part A2 was inserted by section 10 of the Local Government Finance (Wales) Act 2024 (asc 6).
(**3**) S.I. 2024/37 (W. 12).

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