OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2024 Rhif 1142 (Cy. 191)

2024 No. 1142 (W. 191)

ARDRETHU A PHRISIO, CYMRU

RATING AND VALUATION, WALES

Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) (Diwygio) 2024

The Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 2024

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992 ("Rheoliadau 1992").

O dan Ran 2 o Atodlen 8 i Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988") (ardrethu annomestig: cronni), mae'n ofynnol i awdurdodau bilio (sef, yng Nghymru, gynghorau sir a chynghorau bwrdeistref sirol) dalu symiau (a elwir yn gyfraniadau ardrethu annomestig) i Weinidogion Cymru. Mae Rheoliadau 1992 yn cynnwys rheolau ar gyfer cyfrifo'r cyfraniadau hynny ar gyfer awdurdodau bilio Cymru.

Trinnir clybiau chwaraeon amatur cymunedol ("CChACau") yn yr un modd ag elusennau at ddibenion rhyddhad ardrethi annomestig o dan baragraff 2 o Atodlen 4ZA i Ddeddf 1988 (hereditamentau a feddiennir: symiau a godir). Mae rheoliad 2(2) yn diwygio paragraff 3 o Atodlen 1 i Reoliadau 1992 (rheolau ar gyfer cyfrifo cyfraniadau ardrethu annomestig) i sicrhau y trinnir CChACau yn yr un modd ag elusennau at ddibenion cyfrifo cyfraniadau ardrethu annomestig. Mae rheoliad 2(2)(h)(i) yn diwygio anghysondeb rhwng y canrannau ym mharagraff 3(1)(b) a 3(4)(b) o Atodlen 1.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Non-Domestic Rating Contributions (Wales) Regulations 1992 ("the 1992 Regulations").

Under Part 2 of Schedule 8 to the Local Government Finance Act 1988 ("the 1988 Act") (non-domestic rating: pooling), billing authorities (in Wales, county and county borough councils) are required to pay amounts (called non-domestic rating contributions) to the Welsh Ministers. The 1992 Regulations contain rules for the calculation of those contributions for Welsh billing authorities.

Community amateur sports clubs ("CASCs") are treated in the same way as charities for the purposes of non-domestic rates relief under paragraph 2 of Schedule 4ZA to the 1988 Act (occupied hereditaments: chargeable amounts). Regulation 2(2) amends paragraph 3 of Schedule 1 to the 1992 Regulations (rules for the calculation of non-domestic rating contributions) to bring the treatment of CASCs in line with that of charities for the purposes of calculating non-domestic rating contributions. Regulation 2(2)(h)(i) amends an inconsistency between the percentages in paragraph 3(1)(b) and 3(4)(b) of Schedule 1.

Gwnaeth adran 69 o Ddeddf Lleoliaeth 2011 (ardrethi annomestig: rhyddhad yn ôl disgresiwn) ddiwygiadau i adran 47 o Ddeddf 1988 (rhyddhad yn ôl disgresiwn). Diddymodd adran 47(2)(a) o'r Ddeddf honno a oedd yn nodi amodau ar gyfer rhoi rhyddhad ardrethi annomestig yn ôl disgresiwn. Mewnosododd adran 47(8A) yn y Ddeddf honno hefyd, sy'n datgan nad yw adran 47 yn gymwys pan fo'r hereditament yn hereditament a eithrir, fel y'i diffinnir yn adran 47(9).

Mae paragraff 3(1) a (4) o Atodlen 1 i Reoliadau 1992 yn caniatáu i awdurdodau bilio ddidynnu canrannau penodedig o'u cyfraniadau ardrethu annomestig pan fônt wedi rhoi rhyddhad ardrethi annomestig yn ôl disgresiwn o dan adran 47 o Ddeddf 1988. Felly nid yw cyfeiriadau at y gofyniad nad hereditament a eithrir yw'r hereditament ym mharagraff 3(1) a (4) o Atodlen 1 i Reoliadau 1992 yn ofynnol mwyach, o ganlyniad i fewnosod adran 47(8A) yn Neddf 1988. Mae rheoliad 2(2)(c), (e), (h)(ii) a (iv) o'r Rheoliadau hyn yn gwneud diwygiadau canlyniadol i baragraff 3(1) a (4) o Atodlen 1 i Reoliadau 1992 i ddileu'r cyfeiriadau hynny.

Mae paragraffau 3 a 4 o Atodlen 2 i Reoliadau 1992 (rhagdybiaethau sy'n ymwneud â symiau dros dro) yn darparu i ragdybiaethau gael eu cymhwyso pan fydd awdurdodau bilio yn cyfrifo swm dros dro eu cyfraniad ardrethu annomestig. Mae rheoliad 2(3) yn gwneud diwygiadau canlyniadol i baragraffau 3 a 4 o Atodlen 2 i Reoliadau 1992 i ddileu cyfeiriadau at adran 47(2)(a) o Ddeddf 1988. Mae rheoliad 2(3) hefyd yn diwygio Atodlen 2 i roi CChACau o fewn paragraff 3.

Mae rheoliad 2(4) yn diwygio Rheoliadau 1992 drwy roi Atodlen 4 newydd (ffigurau poblogaeth oedolion) yn lle'r un bresennol.

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.

Section 69 of the Localism Act 2011 (non-domestic rates: discretionary relief) made amendments to section 47 of the 1988 Act (discretionary relief). It repealed section 47(2)(a) of that Act which set out conditions for the granting of discretionary non-domestic rates relief. It also inserted section 47(8A) into that Act, which states that section 47 does not apply where the hereditament is excepted, as defined in section 47(9).

Paragraph 3(1) and (4) of Schedule 1 to the 1992 Regulations allows billing authorities to deduct specified percentages from their non-domestic rating contributions where they have granted discretionary non-domestic rates relief under section 47 of the 1988 Act. Consequential to the insertion of section 47(8A) into the 1988 Act, references to the requirement that a hereditament is not an excepted hereditament in paragraph 3(1) and (4) of Schedule 1 to the 1992 Regulations are therefore no longer required. Regulation 2(2)(c), (e), (h)(ii) and (iv) of these Regulations makes consequential amendments to paragraph 3(1) and (4) of Schedule 1 to the 1992 Regulations to remove those references.

Paragraphs 3 and 4 of Schedule 2 to the 1992 Regulations (assumptions relating to provisional amounts) provide for assumptions to be applied when billing authorities are calculating their provisional non-domestic rating contribution amount. Regulation 2(3) makes consequential amendments to paragraphs 3 and 4 of Schedule 2 to the 1992 Regulations to remove references to section 47(2)(a) of the 1988 Act. Regulation 2(3) also amends Schedule 2 to place CASCs within paragraph 3.

Regulation 2(4) amends the 1992 Regulations by substituting a new Schedule 4 (adult population figures).

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 1142 (Cy. 191)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) (Diwygio) 2024

Gwnaed	*11 Tachwedd 2024*
Gosodwyd gerbron Senedd Cymru	*13 Tachwedd 2024*
Yn dod i rym	*31 Rhagfyr 2024*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 143(2) o Ddeddf Cyllid Llywodraeth Leol 1988(**1**) a pharagraff 4(1) a (5) o Atodlen 8 iddi, ac adran 236(1) o Ddeddf Lleoliaeth 2011(**2**).

Enwi a dod i rym

1. Enw'r Rheoliadau hyn yw Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) (Diwygio) 2024 a deuant i rym ar 31 Rhagfyr 2024.

(**1**) 1988 p. 41. Diwygiwyd adran 143(2) gan adran 154(3)(a) o Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 (dsc 1). Diwygiwyd paragraff 4(1) o Atodlen 8 gan baragraff 6(2) o Atodlen 10 i Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) a hefyd gan baragraff 7(2) o Atodlen 3 i Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17). Diwygiwyd paragraff 4(5) o Atodlen 8 gan baragraff 7(4) o Atodlen 3 i Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17).

(**2**) 2011 p. 20. Gweler adran 236(2)(a)(ii) am y diffiniad o "appropriate authority" o ran Cymru.

2024 No. 1142 (W. 191)

RATING AND VALUATION, WALES

The Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 2024

Made	*11 November 2024*
Laid before Senedd Cymru	*13 November 2024*
Coming into force	*31 December 2024*

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by section 143(2) of, and paragraph 4(1) and (5) of Schedule 8 to, the Local Government Finance Act 1988(**1**) and section 236(1) of the Localism Act 2011(**2**).

Title and coming into force

1. The title of these Regulations is the Non-Domestic Rating Contributions (Wales) (Amendment) Regulations 2024 and they come into force on 31 December 2024.

(**1**) 1988 c. 41. Section 143(2) was amended by section 154(3)(a) of the Local Government and Elections (Wales) Act 2021 (asc 1). Paragraph 4(1) of Schedule 8 was amended by paragraph 6(2) of Schedule 10 to the Local Government Finance Act 1992 (c. 14) and also by paragraph 7(2) of Schedule 3 to the Local Government Finance Act 2012 (c. 17). Paragraph 4(5) of Schedule 8 was amended by paragraph 7(4) of Schedule 3 to the Local Government Finance Act 2012 (c. 17).

(**2**) 2011 c. 20. See section 236(2)(a)(ii) for the definition of "appropriate authority" in relation to Wales.

Diwygio Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992

2.—(1) Mae Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992(**1**) wedi eu diwygio fel a ganlyn mewn perthynas â blwyddyn ariannol sy'n dechrau â 1 Ebrill 2025 neu ar ôl hynny.

(2) Ym mharagraff 3 o Atodlen 1 (rheolau ar gyfer cyfrifo cyfraniadau ardrethu annomestig)—

(a) yn is-baragraff (1)(a), yn lle "the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);" rhodder "one of the following applies—";

(b) ar ôl is-baragraff (1)(a) mewnosoder—

"(i) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);

(ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010(**2**) (community amateur sports clubs) and the hereditament is wholly or mainly used for the purposes of that club or for the purposes of that club and of other such registered clubs;";

(c) yn is-baragraff (1)(b)(i), yn lle'r geiriau "the hereditament is not an excepted hereditament, and all or part of it", rhodder "all or part of the hereditament";

(d) hepgorer is-baragraff (1)(b)(ii) a'r "or" ar ei ôl;

(e) yn is-baragraff (1)(b)(iii), hepgorer y geiriau "is not an excepted hereditament, it";

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

2.—(1) The Non-Domestic Rating Contributions (Wales) Regulations 1992(**1**) are amended as follows in relation to a financial year beginning with or after 1 April 2025.

(2) In paragraph 3 of Schedule 1 (rules for the calculation of non-domestic rating contributions)—

(a) in sub-paragraph (1)(a), for "the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);" substitute "one of the following applies—";

(b) after sub-paragraph (1)(a) insert—

"(i) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);

(ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010(**2**) (community amateur sports clubs) and the hereditament is wholly or mainly used for the purposes of that club or for the purposes of that club and of other such registered clubs;";

(c) in sub-paragraph (1)(b)(i), for the words "the hereditament is not an excepted hereditament, and all or part of it", substitute "all or part of the hereditament";

(d) omit sub-paragraph (1)(b)(ii) and the "or" after it;

(e) in sub-paragraph (1)(b)(iii), omit the words "is not an excepted hereditament, it";

(**1**) O.S. 1992/3238, a ddiwygiwyd gan O.S. 1993/1505, 1993/3077, 1994/547, 1994/1742, 1994/3125, 1995/3235, 1996/3018, 1997/3003, 1998/2962, 1999/3439 (Cy. 47), 2000/3382 (Cy. 220), 2001/3910 (Cy. 322), 2002/3054 (Cy. 289), 2003/3211 (Cy. 304), 2004/3232 (Cy. 280), 2005/3345 (Cy. 259), 2006/3347 (Cy. 307), 2007/3343 (Cy. 295), 2008/2929 (Cy. 258), 2009/3147 (Cy. 274), 2010/2889 (Cy. 239), 2011/2610 (Cy. 283), 2012/3036 (Cy. 310), 2013/3046 (Cy. 305), 2014/3193 (Cy. 323), 2015/1905 (Cy. 277), 2016/1169 (Cy. 286), 2017/1159 (Cy. 287), 2018/1196 (Cy. 244), 2019/1399 (Cy. 246), 2020/1366 (Cy. 302), 2021/1333 (Cy. 344), 2022/1214 (Cy. 251) a 2023/1292 (Cy. 229). Addaswyd O.S. 1992/3238 hefyd gan O.S. 1996/619.

(**2**) 2010 p. 4. Mae adran 658(6) o Bennod 9 o Ran 13 yn diffinio "registered club". Diwygiwyd yr adran honno gan baragraff 4 o Atodlen 21 i Ddeddf Cyllid 2013 (p. 29), rheoliad 3(a) a (b) o O.S. 2015/725 ac adran 52(1) o Ddeddf Cyllid 2012 (p. 14).

(**1**) S.I. 1992/3238, amended by S.I. 1993/1505, 1993/3077, 1994/547, 1994/1742, 1994/3125, 1995/3235, 1996/3018, 1997/3003, 1998/2962, 1999/3439 (W. 47), 2000/3382 (W. 220), 2001/3910 (W. 322), 2002/3054 (W. 289), 2003/3211 (W. 304), 2004/3232 (W. 280), 2005/3345 (W. 259), 2006/3347 (W. 307), 2007/3343 (W. 295), 2008/2929 (W. 258), 2009/3147 (W. 274), 2010/2889 (W. 239), 2011/2610 (W. 283), 2012/3036 (W. 310), 2013/3046 (W. 305), 2014/3193 (W. 323), 2015/1905 (W. 277), 2016/1169 (W. 286), 2017/1159 (W. 287), 2018/1196 (W. 244), 2019/1399 (W. 246), 2020/1366 (W. 302), 2021/1333 (W. 344), 2022/1214 (W. 251) and 2023/1292 (W. 229). S.I. 1992/3238 was also modified by S.I. 1996/619.

(**2**) 2010 c. 4. Section 658(6) of Chapter 9 of Part 13 defines "registered club". That section was amended by paragraph 4 of Schedule 21 to the Finance Act 2013 (c. 29), regulation 3(a) and (b) of S.I. 2015/725 and section 52(1) of the Finance Act 2012 (c. 14).

(f) yn is-baragraff (4)(a), yn lle "the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);" rhodder "one of the following applies—";

(g) ar ôl is-baragraff (4)(a) mewnosoder—

"(i) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);

(ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs) and the hereditament is wholly or mainly used for the purposes of that club or for the purposes of that club and of other such registered clubs;";

(h) yn is-baragraff (4)(b)—

(i) yn lle "75" rhodder "90";

(ii) yn is-baragraff (i), yn lle'r geiriau "the hereditament is not an excepted hereditament, and all or part of it" rhodder "all or part of the hereditament";

(iii) hepgorer is-baragraff (ii) a'r "or" ar ei ôl;

(iv) yn is-baragraff (iii), hepgorer y geiriau "is not an excepted hereditament, it".

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

(a) ym mharagraff 3(a), yn lle "the condition in section 47(2)(a) applies, and" rhodder "one of the following applies on the chargeable day—";

(b) ar ôl paragraff 3(a) mewnosoder—

"(i) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);

(ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs) and the hereditament is wholly or mainly used for the purposes of that club or for the purposes of that club and of other such registered clubs, and";

(f) in sub-paragraph (4)(a), for "the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);" substitute "one of the following applies—";

(g) after sub-paragraph (4)(a) insert—

"(i) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);

(ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs) and the hereditament is wholly or mainly used for the purposes of that club or for the purposes of that club and of other such registered clubs;";

(h) in sub-paragraph (4)(b)—

(i) for "75" substitute "90";

(ii) in sub-paragraph (i), for the words "the hereditament is not an excepted hereditament, and all or part of it" substitute "all or part of the hereditament";

(iii) omit sub-paragraph (ii) and the "or" after it;

(iv) in sub-paragraph (iii), omit the words "is not an excepted hereditament, it".

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

(a) in paragraph 3(a), for "the condition in section 47(2)(a) applies, and" substitute "one of the following applies on the chargeable day—";

(b) after paragraph 3(a) insert—

"(i) the ratepayer is a charity or trustees for a charity, and the hereditament is wholly or mainly used for charitable purposes (whether of that charity or of that and other charities);

(ii) the ratepayer is a registered club for the purposes of Chapter 9 of Part 13 of the Corporation Tax Act 2010 (community amateur sports clubs) and the hereditament is wholly or mainly used for the purposes of that club or for the purposes of that club and of other such registered clubs, and";

(c) ym mharagraff 4(a), yn lle "other than a hereditament in relation to which the condition in 47(2)(a) applies, and" rhodder "in relation to which one of the following applies on the chargeable day—";

(d) ar ôl paragraff 4(a) mewnosoder—

"(i) all or part of the hereditament is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit, and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;

(ii) the hereditament is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit, and".

(4) Yn lle Atodlen 4 (ffigurau poblogaeth oedolion) rhodder yr Atodlen i'r Rheoliadau hyn.

(c) in paragraph 4(a), for "other than a hereditament in relation to which the condition in 47(2)(a) applies, and" substitute "in relation to which one of the following applies on the chargeable day—";

(d) after paragraph 4(a) insert—

"(i) all or part of the hereditament is occupied for the purposes of one or more institutions or other organisations none of which is established or conducted for profit, and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature or the fine arts;

(ii) the hereditament is wholly or mainly used for purposes of recreation, and all or part of it is occupied for the purposes of a club, society or other organisation not established or conducted for profit, and".

(4) For Schedule 4 (adult population figures) substitute the Schedule to these Regulations.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
11 Tachwedd 2024

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
11 November 2024

YR ATODLEN Rheoliad 2(4)

“SCHEDULE 4 Regulation 6(5)

ADULT POPULATION FIGURES

Billing authority area	*Prescribed figure*
Blaenau Gwent	54,032
Bridgend/Pen-y-bont ar Ogwr	117,802
Caerphilly/Caerffili	140,377
Cardiff/Caerdydd	307,789
Carmarthenshire/Sir Gaerfyrddin	153,399
Ceredigion	61,618
Conwy	93,937
Denbighshire/Sir Ddinbych	77,877
Flinthsire/Sir y Fflint	124,995
Gwynedd	97,490
Isle of Anglesey/Ynys Môn	56,220
Merthyr Tydfil/Merthyr Tudful	46,137
Monmouthshire/Sir Fynwy	77,533
Neath Port Talbot/Castell-nedd Port Talbot	114,906
Newport/Casnewydd	126,592
Pembrokeshire/Sir Benfro	101,521
Powys	111,015
Rhondda Cynon Taf	192,277
Swansea/Abertawe	199,795
Torfaen	73,991
Vale of Glamorgan/Bro Morgannwg	106,750
Wrexham/Wrecsam	108,383”

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

SCHEDULE Regulation 2(4)

“SCHEDULE 4 Regulation 6(5)

ADULT POPULATION FIGURES

Billing authority area	*Prescribed figure*
Blaenau Gwent	54,032
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