OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2016 Rhif 31 (Cy. 12)

2016 No. 31 (W. 12)

ARDRETHU A PHRISIO, CYMRU

RATING AND VALUATION, WALES

Gorchymyn Ardrethu Annomestig (Diffiniad o Eiddo Domestig) (Cymru) 2016

The Non-Domestic Rating (Definition of Domestic Property) (Wales) Order 2016

NODYN ESBONIADOL

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

Mae'r Gorchymyn hwn yn diwygio adran 66 o Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988"), sy'n diffinio eiddo domestig at ddibenion Rhan III (ardrethu annomestig) o'r Ddeddf honno.

Mae adran 66 o Ddeddf 1988 hefyd yn diffinio llety hunanddarpar ac yn darparu nad yw llety o'r fath yn eiddo domestig. Mae erthygl 2(2) o'r Gorchymyn hwn yn diwygio'r diffiniad hwnnw er mwyn ychwanegu amgylchiadau pellach lle y mae adeilad neu ran hunangynhaliol o adeilad yn llety hunanddarpar ac felly heb fod yn eiddo domestig.

Pan fo adeilad wedi cael ei osod neu ran hunangynhaliol o adeilad wedi cael ei gosod am o leiaf 70 o ddiwrnodau yn ystod y flwyddyn flaenorol a chydymffurfiwyd â gweddill adran 66(2BB)(a) i (c), bydd yr adeilad neu'r rhan hunangynhaliol o adeilad yn parhau i fod yn eiddo nad yw'n eiddo domestig.

Mae'r diffiniad wedi ei ddiwygio, fodd bynnag, sy'n golygu, pan fo adeilad wedi cael ei osod neu ran hunangynhaliol o adeilad wedi cael ei gosod am lai na 70 o ddiwrnodau dros y flwyddyn flaenorol fel rhan o fusnes sy'n gosod nifer o adeiladau o'r fath neu rannau hunangynhaliol o adeilad o'r fath yn yr un lleoliad neu'n agos iawn at ei gilydd, y gallai fod yn eiddo nad yw'n eiddo domestig o dan rai amgylchiadau. Pan fo nifer cyfartalog y dyddiau y gosodwyd pob un o'r adeiladau neu'r rhannau hunangynhaliol o adeiladau yn yr un lleoliad neu'n agos iawn at ei gilydd dros y flwyddyn flaenorol yn 70 o leiaf, mae pob un o'r adeiladau neu'r rhannau hunangynhaliol o adeilad yn eiddo nad yw'n eiddo domestig.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends section 66 of the Local Government Finance Act 1988 ("the 1988 Act"), which defines domestic property for the purposes of Part III (non-domestic rating) of that Act.

Section 66 of the 1988 Act also defines self-catering accommodation and provides that such accommodation is not domestic property. Article 2(2) of this Order amends that definition so as to add further circumstances in which a building or self-contained part of a building is self-catering accommodation and therefore is not domestic property.

Where a building or self-contained part of a building is let for at least 70 days during the previous year and the remainder of section 66(2BB)(a) to (c) has been complied with, the building or self-contained part of a building will continue not to be domestic property.

However the definition is amended so that where a building or self-contained part of a building is let for less than 70 days over the previous year as part of a business which lets a number of such buildings or self-contained parts of a building at the same location or within very close proximity of each other, it may nevertheless in some circumstances not be domestic property. Where the average number of days in which each of the buildings or self-contained parts of buildings at the same location or within a very close proximity of each other is let over the previous year is at least 70, each building or self-contained part of a building is not to be domestic property.

Ond ni chaniateir i adeilad neu ran hunangynhaliol o adeilad ond cael ei gynnwys neu ei chynnwys mewn un cyfrifiad yn y flwyddyn berthnasol. Er enghraifft, gosodir tri adeilad, A, B ac C, yn yr un lleoliad (a chydymffurfiwyd â gweddill adran 66(2BB)). Mae adeilad A yn cael ei osod am 95 o ddiwrnodau ac mae adeiladau B ac C yn cael eu gosod am 45 o ddiwrnodau yr un. Caniateir i adeilad A gael ei gynnwys mewn cyfrifiad o dan adran 66(2BB)(d)(ii) gyda naill ai adeilad B neu adeilad C. Nifer y diwrnodau ar y cyd y mae adeiladau A a B, neu adeiladau A ac C wedi cael eu gosod yw 140 o ddiwrnodau, sef 70 o ddiwrnodau ar gyfartaledd, sy'n golygu bod y naill adeilad a'r llall yn eiddo nad yw'n eiddo domestig. Nid yw'r adeilad sy'n weddill (sydd heb ei gynnwys yn y cyfrifiad) yn cyflawni'r amodau ac felly mae'n eiddo domestig. Os yw adeilad A mewn cyfrifiad gydag adeilad B, ni all adeilad A wedyn fod mewn cyfrifiad gydag adeilad C.

But a building or self-contained part of a building may only be included in one calculation in the relevant year. For example, buildings A, B and C, are let at the same location (and the remainder of section 66(2BB) has been complied with). Building A is let for 95 days and buildings B and C are let for 45 days each. Building A may be included in a calculation under section 66(2BB)(d)(ii) with either building B or C. The combined days let of buildings A and B, or A and C is 140 days, resulting in an average of 70 days, meaning that in either case, both buildings are not domestic property. The remaining building (not included in the calculation) does not fulfil the conditions and is therefore domestic property. If building A is included in a calculation with building B, building A cannot then be included in a calculation with building C.

Mae erthygl 2(3) a (4) yn cywiro gwall drafftio yn adran 66(2C).

Article 2(3) and (4) corrects a drafting error in section 66(2C).

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Gorchymyn hwn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Gorchymyn hwn. Gellir cael copi oddi wrth: Is-adran Polisi Cyllid Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Order. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with this Order. A copy can be obtained from the Local Government Finance Policy Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

2016 Rhif 31 (Cy. 12)

ARDRETHU A PHRISIO, CYMRU

Gorchymyn Ardrethu Annomestig (Diffiniad o Eiddo Domestig) (Cymru) 2016

Gwnaed	*13 Ionawr 2016*
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru	*15 Ionawr 2016*
Yn dod i rym	*1 Ebrill 2016*

Mae Gweinidogion Cymru, drwy arfer y pŵer a roddwyd i'r Ysgrifennydd Gwladol gan adran 66(9) o Ddeddf Cyllid Llywodraeth Leol 1988(**1**), ac sydd wedi ei freinio bellach ynddynt hwy(**2**), yn gwneud y Gorchymyn a ganlyn:

Enwi a chychwyn

1. Enw'r Gorchymyn hwn yw Gorchymyn Ardrethu Annomestig (Diffiniad o Eiddo Domestig) (Cymru) 2016 a daw i rym ar 1 Ebrill 2016.

Diffiniad o eiddo domestig

2.—(1) Mae adran 66 o Ddeddf Cyllid Llywodraeth Leol 1988 wedi ei diwygio fel a ganlyn.

(2) Yn lle is-adran (2BB)(d), rhodder—

"(d) the short periods for which it was so let—

(i) amounted in total to at least 70 days; or

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

(**2**) Trosglwyddwyd y pŵer hwn, i'r graddau yr oedd yn arferadwy mewn perthynas â Chymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672) ac fe'i trosglwyddwyd wedi hynny i Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32), a pharagraff 30 o Atodlen 11 iddi.

2016 No. 31 (W. 12)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Definition of Domestic Property) (Wales) Order 2016

Made	*13 January 2016*
Laid before the National Assembly for Wales	*15 January 2016*
Coming into force	*1 April 2016*

The Welsh Ministers, in exercise of the power conferred on the Secretary of State by section 66(9) of the Local Government Finance Act 1988(**1**), and now vested in them(**2**), make the following Order:

Title and commencement

1. The title of this Order is the Non-Domestic Rating (Definition of Domestic Property) (Wales) Order 2016 and it comes into force on 1 April 2016.

Definition of domestic property

2.—(1) Section 66 of the Local Government Finance Act 1988 is amended as follows.

(2) For subsection (2BB)(d), substitute—

"(d) the short periods for which it was so let—

(i) amounted in total to at least 70 days; or

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

(**2**) This power, in so far as it was exercisable in relation to Wales, was transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672) and was subsequently transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

(ii) taken together with the short periods for which one or more other buildings or self-contained parts of a building so let, amounted to an average of at least 70 days for each building or self-contained part of a building included within the calculation; where each building or self-contained part of the building included in the calculation—

(aa) is not included in another calculation under this sub-paragraph for the year in relation to which the question is being considered,

(bb) is situated at the same location or in very close proximity to all of the other buildings or self-contained parts of a building included in the calculation, and

(cc) is so let as part of the same business or connected businesses."

(3) Yn is-adran (2BC), yn lle "subsection (2B)", mewnosoder "subsections (2B) and (2BB)".

(4) Hepgorer is-adran (2C).

(ii) taken together with the short periods for which one or more other buildings or self-contained parts of a building so let, amounted to an average of at least 70 days for each building or self-contained part of a building included within the calculation; where each building or self-contained part of the building included in the calculation—

(aa) is not included in another calculation under this sub-paragraph for the year in relation to which the question is being considered,

(bb) is situated at the same location or in very close proximity to all of the other buildings or self-contained parts of a building included in the calculation, and

(cc) is so let as part of the same business or connected businesses."

(3) In subsection (2BC), for "subsection (2B)", insert "subsections (2B) and (2BB)".

(4) Omit subsection (2C).

Edwina Hart

Gweinidog yr Economi, Gwyddoniaeth a Thrafnidiaeth, un o Weinidogion Cymru
13 Ionawr 2016

Minister for Economy, Science and Transport, one of the Welsh Ministers
13 January 2016

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