Gwnaed yr Offeryn Statudol hwn o ganlyniad i ddiffyg yn O.S. 2023/1154 (Cy. 199) ac fe'i dyroddir yn rhad ac am ddim i bawb y gwyddys iddynt gael yr Offeryn Statudol hwnnw.

This Statutory Instrument has been made in consequence of a defect in S.I. 2023/1154 (W. 199) and is being issued free of charge to all known recipients of that Statutory Instrument.

OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2024 Rhif 37 (Cy. 12)

2024 No. 37 (W. 12)

ARDRETHU A PHRISIO, CYMRU

RATING AND VALUATION, WALES

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

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

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn hepgor darpariaethau penodol yn rheoliadau 2 a 4, a rheoliad 5 o Reoliadau Deddf Ardrethu Annomestig 2023 (Diwygiadau Canlyniadol i Is-ddeddfwriaeth) (Cymru) 2023 ("Rheoliadau 2023") ac yn gwneud diwygiadau i wahanol offerynnau statudol.

Mae rheoliadau 2, 4 a 5 o Reoliadau 2023 yn gwneud newidiadau i is-ddeddfwriaeth benodol o ran Cymru o ganlyniad i Ddeddf Ardrethu Annomestig 2023 ("Deddf 2023"). Mae adrannau 1 a 2 o Ddeddf 2023 yn diddymu darpariaethau penodol yn Rhan 3 o Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988") ac yn ailddeddfu'r darpariaethau hynny yn Atodlenni newydd 4ZA a 4ZB i Ddeddf 1988.

Daeth rheoliadau 2, 4 a 5 o Reoliadau 2023 i rym ar 27 Hydref 2023 ond ni wnaethant ddatgan yn benodol eu bod yn cael effaith o 1 Ebrill 2024, yn unol â phryd y mae'r newidiadau perthnasol yn Neddf 2023 hefyd yn cael effaith.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations omit certain provisions in regulations 2 and 4, and regulation 5 of the Non-Domestic Rating Act 2023 (Consequential Amendments to Secondary Legislation) (Wales) Regulations 2023 ("the 2023 Regulations") and make amendments to various statutory instruments.

Regulations 2, 4 and 5 of the 2023 Regulations make changes to certain secondary legislation in relation to Wales in consequence to the Non-Domestic Rating Act 2023 ("the 2023 Act"). Sections 1 and 2 of the 2023 Act repeal certain provisions in Part 3 of the Local Government Finance Act 1988 ("the 1988 Act") and re-enact those provisions in new Schedules 4ZA and 4ZB to the 1988 Act.

Regulations 2, 4 and 5 of the 2023 Regulations came into force on 27 October 2023 but did not expressly state that they took effect from 1 April 2024, in line with when the relevant changes in the 2023 Act also take effect.

Mae Rhan 2 o'r Rheoliadau hyn yn hepgor darpariaethau penodol yn rheoliadau 2 a 4, a rheoliad 5 o Reoliadau 2023 ac yn ailddatgan darpariaethau o'r offerynnau statudol a ganlyn o ran Cymru ("yr Is-ddeddfwriaeth") fel yr oeddent yn gymwys yn union cyn i reoliadau 2, 4 a 5 ddod i rym:

- Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989;
- Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017;
- Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2017.

Mae Rhan 3 o'r Rheoliadau hyn yn gwneud newidiadau canlyniadol i'r Is-ddeddfwriaeth a Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Darpariaethau Amrywiol) 1990 ("Rheoliadau 1990") i adlewyrchu'r darpariaethau a ailddeddfwyd yn Atodlenni 4ZA a 4ZB i Ddeddf 1988. Yn achos Rheoliadau 1990, hepgorir cyfeiriadau at adrannau 45(6) a 47(2)(a) o Ddeddf 1988 gan fod y darpariaethau hyn wedi eu diddymu gan Ddeddfau cynharach.

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 offeryn hwn.

Part 2 of these Regulations omits certain provisions in regulations 2 and 4, and regulation 5 of the 2023 Regulations and restates provisions of the following statutory instruments in relation to Wales ("the Secondary Legislation") as they applied immediately before regulations 2, 4 and 5 came into force:

- the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989;
- the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017;
- the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017.

Part 3 of these Regulations makes consequential changes to the Secondary Legislation and the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990 ("the 1990 Regulations") to reflect the re-enacted provisions in Schedules 4ZA and 4ZB to the 1988 Act. In the case of the 1990 Regulations, references to sections 45(6) and 47(2)(a) of the 1988 Act are omitted as these provisions have been repealed by earlier Acts.

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 this instrument.

Gwnaed yr Offeryn Statudol hwn o ganlyniad i ddiffyg yn O.S. 2023/1154 (Cy. 199) ac fe'i dyroddir yn rhad ac am ddim i bawb y gwyddys iddynt gael yr Offeryn Statudol hwnnw.

This Statutory Instrument has been made in consequence of a defect in S.I. 2023/1154 (W. 199) and is being issued free of charge to all known recipients of that Statutory Instrument.

OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2024 Rhif 37 (Cy. 12)

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ARDRETHU A PHRISIO, CYMRU

RATING AND VALUATION, WALES

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

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

Gwnaed	*15 Ionawr 2024*
Gosodwyd gerbron Senedd Cymru	*17 Ionawr 2024*
Yn dod i rym	*19 Ionawr 2024*

Made	*15 January 2024*
Laid before Senedd Cymru	*17 January 2024*
Coming into force	*19 January 2024*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd i Gynulliad Cenedlaethol Cymru gan adrannau 43(4B)(b) a 44(9)(b) o Ddeddf Cyllid Llywodraeth Leol 1988(**1**) ("Deddf 1988") ac a roddwyd i'r Ysgrifennydd Gwladol gan baragraffau 1 a 2(2)(a) ac (ga) o Atodlen 9 i'r Ddeddf(**2**) honno, ac a freiniwyd bellach ynddynt

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the National Assembly for Wales by sections 43(4B)(b) and 44(9)(b) of the Local Government Finance Act 1988(**1**) ("the 1988 Act") and conferred on the Secretary of State by paragraphs 1 and 2(2)(a) and (ga) of Schedule 9 to that Act(**2**) and now vested in

(**1**) 1988 p. 41. Gweler adran 146(6) am y diffiniad o "prescribed". Mewnosodwyd is-adran (4B) yn adran 43 gan adran 61(3) o Ddeddf Llywodraeth Leol 2003 (p. 26) ("Deddf 2003"). Mewnosodwyd is-adran (9) yn adran 44 gan adran 61(5) o Ddeddf 2003. Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

(**2**) Diwygiwyd paragraff 1 gan baragraff 89(2) o Atodlen 13 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodaeth 2007 (p. 15). Mewnosodwyd paragraff 2(2)(ga) gan baragraff 44(2) o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p. 42).

(**1**) 1988 c. 41. See section 146(6) for the definition of "prescribed". Subsection (4B) was inserted into section 43 by section 61(3) of the Local Government Act 2003 (c. 26) ("the 2003 Act"). Subsection (9) was inserted into section 44 by section 61(5) of the 2003 Act. The functions of the National Assembly for Wales were 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).

(**2**) Paragraph 1 was amended by paragraph 89(2) of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15). Paragraph 2(2)(ga) was inserted by paragraph 44(2) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42).

hwy(**1**), a thrwy arfer y pŵer a roddir iddynt gan baragraff 8(1) a (4)(b) o Atodlen 1 i Ddeddf Ardrethu (Eiddo Gwag) 2007(**2**), adran 236(1) o Ddeddf Lleoliaeth 2011(**3**) ac adran 17(2) o Ddeddf Ardrethu Annomestig 2023(**4**).

them(**1**), and in exercise of the power conferred on them by paragraph 8(1) and (4)(b) of Schedule 1 to the Rating (Empty Properties) Act 2007(**2**), section 236(1) of the Localism Act 2011(**3**) and section 17(2) of the Non-Domestic Rating Act 2023(**4**).

RHAN 1

Cyflwyniad

Enwi, cymhwyso a dod i rym

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Diwygiadau Amrywiol a Chanlyniadol i Is-ddeddfwriaeth) (Cymru) 2024.

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

(3) Daw Rhannau 1 a 2 i rym ar 19 Ionawr 2024.

(4) Daw Rhan 3 i rym ar 1 Ebrill 2024.

PART 1

Introduction

Title, application and coming into force

1.—(1) The title of these Regulations is the Non-Domestic Rating (Miscellaneous and Consequential Amendments to Secondary Legislation) (Wales) Regulations 2024.

(2) These Regulations apply in relation to Wales.

(3) Parts 1 and 2 come into force on 19 January 2024.

(4) Part 3 comes into force on 1 April 2024.

RHAN 2

Diwygiadau i is-ddeddfwriaeth sy'n dod i rym ar 19 Ionawr 2024

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

2. Yn rheoliad 3(1) (dehongli) o Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989(**5**), yn y diffiniad o "the amount payable", yn is-baragraff (a), yn lle "paragraphs 1 to 7, and 10 of Schedule 4ZA or paragraphs 1 to 3 of Schedule 4ZB to" rhodder "section 43(4) to (6) or 45(4) to (6) of".

PART 2

Amendments to secondary legislation coming into force on 19 January 2024

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

2. In regulation 3(1) (interpretation) of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(**5**), in the definition of "the amount payable", in sub-paragraph (a), for "paragraphs 1 to 7, and 10 of Schedule 4ZA or paragraphs 1 to 3 of Schedule 4ZB to" substitute "section 43(4) to (6) or 45(4) to (6) of".

(**1**) Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol, o ran Cymru, i Gynulliad Cenedlaethol Cymru yn rhinwedd erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672). Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru wedi hynny yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

(**2**) 2007 p. 9. Caniateir arfer y pŵer i wneud gorchymyn o dan baragraff 8(1) o Ddeddf Ardrethu (Eiddo Gwag) 2007 er mwyn gwneud rheoliadau yn rhinwedd adran 39 o Ddeddf Deddfwriaeth (Cymru) 2019 (dccc 4).

(**3**) 2011 p. 20. Gweler adran 236(2)(a)(ii) am y diffiniad o "appropriate authority".

(**4**) 2023 p. 53. Gweler adran 17(3) am y diffiniad o "the appropriate national authority".

(**5**) O.S. 1989/1058; yr offerynnau diwygio perthnasol yw O.S. 1991/141, O.S. 1993/616 ac O.S. 2023/1154 (Cy. 199).

(**1**) The functions of the Secretary of State were transferred, in relation to Wales, to the National Assembly for Wales by virtue of article 2 of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). The functions of the National Assembly for Wales were 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).

(**2**) 2007 c. 9. The power to make an order under paragraph 8(1) of the Rating (Empty Properties) Act 2007 may be exercised to make regulations by virtue of section 39 of the Legislation (Wales) Act 2019 (anaw 4).

(**3**) 2011 c. 20. See section 236(2)(a)(ii) for the definition of "appropriate authority".

(**4**) 2023 c. 53. See section 17(3) for the definition of "the appropriate national authority".

(**5**) S.I. 1989/1058; relevant amending instruments are S.I. 1991/141, S.I. 1993/616 and S.I. 2023/1154 (W. 199).

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

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

(2) Ym mharagraff 4—

(a) yn lle "rheoliadau o dan baragraff 1(2)(b) a 3(9) o Atodlen 4ZB i Ddeddf 1988 mewn grym neu pan fyddant mewn grym" rhodder "gorchymyn o dan adran 45(4A) o Ddeddf 1988 mewn grym neu pan fydd mewn grym";

(b) yn lle "rheoliadau o gymharu â'r swm pe bai paragraff 1(1)(b) o Atodlen 4ZB i" rhodder "gorchymyn o gymharu â'r swm pe bai adran 45(4) o".

(3) Ym mharagraff 5—

(a) yn lle "paragraff 2 o Atodlen 4ZB i" rhodder "adran 45A o";

(b) yn lle "paragraff 1(1)(b) o Atodlen 4ZB i" rhodder "adran 45(4) o".

(4) Ym mharagraff 6—

(a) yn is-baragraff (a), yn lle "baragraff 2(1) neu 4(1) o Atodlen 4ZA i" rhodder "adran 43(4A)(b) neu (5) o";

(b) yn is-baragraff (b), yn lle "baragraff 10(2) o Atodlen 4ZA i" rhodder "adran 44(2) a (2A) o";

(c) yn lle "paragraff 1 o Atodlen 4ZA, heb ei addasu, ac (i'r graddau y bo'n berthnasol) baragraff 10(2) o Atodlen 4ZA heb ei amnewid" rhodder "adran 43(4), heb ei haddasu, ac (i'r graddau y bo'n berthnasol) adran 44(2) heb ei hamnewid".

Diwygio Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2017

4.—(1) Mae Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2017(**2**) wedi ei ddiwygio fel a ganlyn.

(2) Yn erthygl 2 (dehongli), yn y diffiniad o "hereditament a eithrir", ym mharagraff (c), yn lle "baragraff 2(2)(a) neu (b) o Atodlen 4ZA i" rhodder "baragraff (a) neu (b) o adran 43(6) o".

(**1**) O.S. 2017/113 (Cy. 39), a ddiwygiwyd gan O.S. 2023/1154 (Cy. 199); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol.

(**2**) O.S. 2017/1229 (Cy. 293), a ddiwygiwyd gan O.S. 2018/1192 (Cy. 243) ac O.S. 2023/1154 (Cy. 199); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol.

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

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

(2) In paragraph 4—

(a) for "regulations under paragraph 1(2)(b) and 3(9) of Schedule 4ZB to the 1988 Act are" substitute "an order under section 45(4A) of the 1988 Act is";

(b) for "regulations as compared with the amount it would be if paragraph 1(1)(b) of Schedule 4ZB to" substitute "order as compared with the amount it would be if section 45(4) of".

(3) In paragraph 5—

(a) for "paragraph 2 of Schedule 4ZB to" substitute "section 45A of";

(b) for "paragraph 1(1)(b) of Schedule 4ZB to" substitute "section 45(4) of".

(4) In paragraph 6—

(a) in sub-paragraph (a), for "paragraph 2(1) or 4(1) of Schedule 4ZA to" substitute "section 43(4A)(b) or (5) of";

(b) in sub-paragraph (b), for "paragraph 10(2) of Schedule 4ZA to" substitute "section 44(2) and (2A) of";

(c) for "paragraph 1 of Schedule 4ZA, without modification, and (so far as is relevant) paragraph 10(2) of Schedule 4ZA" substitute "section 43(4), without modification, and (so far as is relevant) section 44(2)".

Amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017

4.—(1) The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017(**2**) is amended as follows.

(2) In article 2 (interpretation), in the definition of "excepted hereditament", in paragraph (c), for "paragraph 2(2)(a) or (b) of Schedule 4ZA to" substitute "paragraph (a) or (b) of section 43(6) of".

(**1**) S.I. 2017/113 (W. 39), amended by S.I. 2023/1154 (W. 199); there are other amending instruments but none is relevant.

(**2**) S.I. 2017/1229 (W. 293), amended by S.I. 2018/1192 (W. 243) and S.I. 2023/1154 (W. 199); there are other amending instruments but none is relevant.

(3) Yn erthygl 5 (uchafswm gwerth ardrethol ar gyfer rhyddhad ardrethi), yn lle "paragraff 4(2)(b)(i) o Atodlen 4ZA i" rhodder "adran 43(4B)(b)(i) o".

(4) Yn erthygl 6 (amodau rhyddhad), yn lle "paragraff 4(2)(b)(ii) o Atodlen 4ZA i" rhodder "adran 43(4B)(b)(ii) o".

(5) Yn erthygl 10 (swm E), yn lle "paragraff 10(6) o Atodlen 4ZA i" rhodder "adran 44(9) o".

Diwygio Rheoliadau Deddf Ardrethu Annomestig 2023 (Diwygiadau Canlyniadol i Is-ddeddfwriaeth) (Cymru) 2023

5.—(1) Mae Rheoliadau Deddf Ardrethu Annomestig 2023 (Diwygiadau Canlyniadol i Is-ddeddfwriaeth) (Cymru) 2023(**1**) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2(2) (diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989), hepgorer is-baragraff (a).

(3) Yn rheoliad 4 (diwygio Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017)—

(a) hepgorer paragraff (2);

(b) hepgorer paragraff (3);

(c) hepgorer is-baragraffau (a), (b) a (d) o baragraff (4).

(4) Hepgorer rheoliad 5 (diwygio Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2017).

(3) In article 5 (maximum rateable value for rate relief), for "paragraph 4(2)(b)(i) of Schedule 4ZA to" substitute "section 43(4B)(b)(i) of".

(4) In article 6 (conditions of relief), for "paragraph 4(2)(b)(ii) of Schedule 4ZA to" substitute "section 43(4B)(b)(ii) of".

(5) In article 10 (amount of E), for "paragraph 10(6) of Schedule 4ZA to" substitute "section 44(9) of".

Amendments to the Non-Domestic Rating Act 2023 (Consequential Amendments to Secondary Legislation) (Wales) Regulations 2023

5.—(1) The Non-Domestic Rating Act 2023 (Consequential Amendments to Secondary Legislation) (Wales) Regulations 2023(**1**) are amended as follows.

(2) In regulation 2(2) (amendments to the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989), omit sub-paragraph (a).

(3) In regulation 4 (amendments to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017)—

(a) omit paragraph (2);

(b) omit paragraph (3);

(c) omit sub-paragraphs (a), (b) and (d) of paragraph (4).

(4) Omit regulation 5 (amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017).

RHAN 3

Diwygiadau i is-ddeddfwriaeth sy'n dod i rym ar 1 Ebrill 2024

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

6. Yn rheoliad 3(1) (dehongli) o Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989, yn y diffiniad o "the amount payable", yn is-baragraff (a), yn lle "section 43(4) to (6) or 45(4) to (6) of" rhodder "any provision of or made under Schedule 4ZA or Schedule 4ZB to".

PART 3

Amendments to secondary legislation coming into force on 1 April 2024

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

6. In regulation 3(1) (interpretation) of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989, in the definition of "the amount payable", in sub-paragraph (a), for "section 43(4) to (6) or 45(4) to (6) of" substitute "any provision of or made under Schedule 4ZA or Schedule 4ZB to".

(**1**) O.S. 2023/1154 (Cy. 199).

(**1**) S.I. 2023/1154 (W. 199).

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

7. Yn rheoliad 3(7) (cydberchnogion a chydfeddianwyr) o Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Darpariaethau Amrywiol) 1990(**1**), yn lle "section 43(6), 45(6) and 47(2)(a) of" rhodder "paragraph 2(2) of Schedule 4ZA to".

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

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

(2) Ym mharagraff 4—

(a) yn lle "gorchymyn o dan adran 45(4A) o Ddeddf 1988 mewn grym neu pan fydd mewn grym" rhodder "rheoliadau o dan baragraffau 1(2)(b) a 3(9) o Atodlen 4ZB i Ddeddf 1988 mewn grym neu pan fyddant mewn grym";

(b) yn lle "gorchymyn o gymharu â'r swm pe bai adran 45(4) o" rhodder "rheoliadau o gymharu â'r swm pe bai paragraff 1(1)(b) o Atodlen 4ZB i".

(3) Ym mharagraff 5—

(a) yn lle "adran 45A o" rhodder "paragraff 2 o Atodlen 4ZB i";

(b) yn lle "adran 45(4) o" rhodder "paragraff 1(1)(b) o Atodlen 4ZB i".

(4) Ym mharagraff 6—

(a) yn is-baragraff (a), yn lle "adran 43(4A)(b) neu (5) o" rhodder "baragraff 2(1) neu 4(1) o Atodlen 4ZA i";

(b) yn is-baragraff (b), yn lle "adran 44(2) a (2A) o" rhodder "baragraff 10(2) o Atodlen 4ZA i";

(c) yn lle "adran 43(4), heb ei haddasu, ac (i'r graddau y bo'n berthnasol) adran 44(2) heb ei hamnewid" rhodder "paragraff 1 o Atodlen 4ZA, heb ei addasu, ac (i'r graddau y bo'n berthnasol) baragraff 10(2) o Atodlen 4ZA heb ei amnewid".

(**1**) O.S. 1990/145, y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.

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

7. In regulation 3(7) (joint owners and occupiers) of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990(**1**), for "section 43(6), 45(6) and 47(2)(a) of" substitute "paragraph 2(2) of Schedule 4ZA to".

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

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

(2) In paragraph 4—

(a) for "an order under section 45(4A) of the 1988 Act is" substitute "regulations under paragraphs 1(2)(b) and 3(9) of Schedule 4ZB to the 1988 Act are";

(b) for "order as compared with the amount it would be if section 45(4) of" substitute "regulations as compared with the amount it would be if paragraph 1(1)(b) of Schedule 4ZB to".

(3) In paragraph 5—

(a) for "section 45A of" substitute "paragraph 2 of Schedule 4ZB to";

(b) for "section 45(4) of" substitute "paragraph 1(1)(b) of Schedule 4ZB to".

(4) In paragraph 6—

(a) in sub-paragraph (a), for "section 43(4A)(b) or (5) of" substitute "paragraph 2(1) or 4(1) of Schedule 4ZA to";

(b) in sub-paragraph (b), for "section 44(2) and (2A) of" substitute "paragraph 10(2) of Schedule 4ZA to";

(c) for "section 43(4), without modification, and (so far as is relevant) section 44(2)" substitute "paragraph 1 of Schedule 4ZA, without modification, and (so far as is relevant) paragraph 10(2) of Schedule 4ZA".

(**1**) S.I. 1990/145, to which there are amendments not relevant to these Regulations.

Diwygio Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2017

9.—(1) Mae Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2017 wedi ei ddiwygio fel a ganlyn.

(2) Yn erthygl 2 (dehongli), yn y diffiniad o "hereditament a eithrir", ym mharagraff (c), yn lle "baragraff (a) neu (b) o adran 43(6) o" rhodder "baragraff 2(2)(a) neu (b) o Atodlen 4ZA i".

(3) Yn erthygl 5 (uchafswm gwerth ardrethol ar gyfer rhyddhad ardrethi), yn lle "adran 43(4B)(b)(i) o" rhodder "paragraff 4(2)(b)(i) o Atodlen 4ZA i".

(4) Yn erthygl 6 (amodau rhyddhad), yn lle "adran 43(4B)(b)(ii) o" rhodder "paragraff 4(2)(b)(ii) o Atodlen 4ZA i".

(5) Yn erthygl 10 (swm E), yn lle "adran 44(9) o" rhodder "paragraff 10(6) o Atodlen 4ZA i".

Amendments to the Non-Domestic Rating (Small Business Relief) (Wales) Order 2017

9.—(1) The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017 is amended as follows.

(2) In article 2 (interpretation), in the definition of "excepted hereditament", in paragraph (c), for "paragraph (a) or (b) of section 43(6) of" substitute "paragraph 2(2)(a) or (b) of Schedule 4ZA to".

(3) In article 5 (maximum rateable value for rate relief), for "section 43(4B)(b)(i) of" substitute "paragraph 4(2)(b)(i) of Schedule 4ZA to".

(4) In article 6 (conditions of relief), for "section 43(4B)(b)(ii) of" substitute "paragraph 4(2)(b)(ii) of Schedule 4ZA to".

(5) In article 10 (amount of E), for "section 44(9) of" substitute "paragraph 10(6) of Schedule 4ZA to".

Rebecca Evans

Y Gweinidog Cyllid a Llywodraeth Leol, un o Weinidogion Cymru
15 Ionawr 2024

Minister for Finance and Local Government, one of the Welsh Ministers
15 January 2024

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