CYNULLIAD CENEDLAETHOL CYMRU

OFFERYNNAU STATUDOL

2006 Rhif 3345 (Cy.306)

ARDRETHU A PHRISIO, CYMRU

Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2006

NODYN ESBONIADOL

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

Daw'r Gorchymyn hwn i rym ar 1 Ebrill 2007 ac mae'n gymwys i Gymru. Mae'n darparu ar gyfer cynllun rhyddhad ardrethi i fusnesau bach yng Nghymru yn sgil dod i rym adran 63 o Ddeddf Llywodraeth Leol 2003. Mae'r adran honno'n gwneud diwygiadau i adran 43 o Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988") (fel bod y cynllun rhyddhad ardrethi gwledig yng Nghymru'n dod i ben ond yn cael ei arbed gan y Gorchymyn hwn mewn perthynas â blynyddoedd ariannol sy'n gorffen ar 31 Mawrth 2007 neu cyn hynny).

Mae erthygl 2 yn diffinio hereditamentau sy'n cael eu heithrio o'r cynllun rhyddhad ardrethi i fusnesau bach.

Mae erthygl 3 o'r Gorchymyn hwn yn rhagnodi mwyafswm gwerth ardrethol o £12,000 ar gyfer hereditamentau a allai fod yn gymwys i ryddhad.

Mae erthyglau 4 a 5 yn rhagnodi amodau cymhwystra.

Mae erthygl 6 yn rhagnodi'r swm o E yn y fformiwla a geir yn adran 43(4A)(b) o Ddeddf 1988. Mae'r fformiwla honno'n darparu'r mecanwaith ar gyfer cyfrifo'r swm o ardrethi sy'n daladwy o ran hereditamentau penodol.

Effaith erthyglau 4 a 6 yw (a) rhoi rhyddhad ardrethi gorfodol o 50% i hereditamentau sydd â gwerth ardrethol o £2,000 neu lai nad ydynt yn hereditamentau a eithrir fel a ddiffinnir yn erthygl 2 ac sy'n cael eu meddiannu'n gyfangwbl; a (b) rhoi rhyddhad ardrethi

NATIONAL ASSEMBLY FOR WALES

STATUTORY INSTRUMENTS

2006 No. 3345 (W.306)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2006

EXPLANATORY NOTE

(This note is not part of the Order)

This Order comes into force on 1 April 2007 and applies to Wales. It provides for a small business rate relief scheme for Wales following the coming into force of section 63 of the Local Government Act 2003. That section makes amendments to sections 42A, 43 and 47 of the Local Government Finance Act 1988 ("the 1988 Act") (such that the rural rate relief scheme for Wales lapses but is saved by this Order in relation to financial years ending on or before 31 March 2007).

Article 2 defines hereditaments which are excepted from the small business rate relief scheme.

Article 3 of this Order prescribes a maximum rateable value of £12,000 for hereditaments which might be eligible for relief.

Articles 4 and 5 prescribe conditions of eligibility.

Article 6 prescribes the amount of E in the formula contained in section 43(4A)(b) of the 1988 Act. That formula provides the mechanism for calculating the amount of rates payable in respect of particular hereditaments.

Articles 4 and 6 have the effect of granting (a) 50% mandatory rate relief to hereditaments which have a rateable value of £2,000 or less, which are not excepted hereditaments as defined in Article 2 and are wholly occupied; and of granting (b) 25% mandatory rate

gorfodol o 25% i hereditamentau sydd â gwerth ardrethol o fwy nag £2,000 ond o ddim mwy na £5,000 nad ydynt yn hereditamentau a eithrir fel a ddiffinnir yn erthygl 2 ac sy'n cael eu meddiannu'n gyfangwbl.

Effaith erthyglau 5 a 6 yw rhoi rhyddhad gorfodol o 100% i swyddfeydd post â gwerth ardrethol o £9,000 neu lai, a rhoi rhyddhad gorfodol o 50% i swyddfeydd post â gwerth ardrethol o fwy nag £9,000 ond o ddim mwy nag £12,000.

relief to hereditaments which have a rateable value of more than £2,000 but not more than £5,000, which are not excepted hereditaments as defined in Article 2 and are wholly occupied.

Articles 5 and 6 have the effect of granting 100% mandatory relief to post offices which have a rateable value of £9,000 or less, and of granting 50% mandatory relief to post offices which have a rateable value of more than £9,000 but not more than £12,000.

2006 Rhif 3345 (Cy.306)

ARDRETHU A PHRISIO, CYMRU

Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2006

Wedi'i wneud 12 Rhagfyr 2006

Yn dod i rym 1 Ebrill 2007

Mae Cynulliad Cenedlaethol Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pwerau a roddwyd iddo gan adrannau 43(4B)(b), 44(9) a 143(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1988(**1**) ac a freiniwyd bellach yng Nghynulliad Cenedlaethol Cymru:

Enwi, cychwyn a chymhwyso

1.-(1) Enw'r Gorchymyn hwn yw Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2006 a daw i rym ar 1 Ebrill 2007.

(2) Mae'r Gorchymyn hwn yn gymwys o ran Cymru.

Dehongli

2. Yn y Gorchymyn hwn-

mae i "cod cyfathrebu electronig" yr ystyr sydd i "*electronic communications code*" yn adran 106(1) o Ddeddf Cyfathrebu 2003;

mae "cyfarpar cyfathrebu electronig" ("*electronic communications apparatus*") yn cynnwys -

(a) cyfarpar o fewn yr ystyr a roddir gan baragraff 1(1) o'r cod cyfathrebu electronig;

(b) strwythurau fel cytiau neu adeiladau eraill o ran eu natur (gan gynnwys strwythurau nad ydynt ond yn rhan o adeilad) a ddefnyddir, neu a ddyluniwyd i'w defnyddio ddim ond i gadw cyfarpar sy'n dod o fewn y disgrifiad ym mharagraff (a); ac

(**1**) 1988 p.41. Cafodd y pwerau hyn eu datganoli, o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672), *gweler* cyfeiriad at Ddeddf Cyllid Llywodraeth Leol 1999 yn Atodlen 1.

2006 No. 3345 (W.306)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2006

Made 12 December 2006

Coming into force 1 April 2007

The National Assembly for Wales makes the following Order in exercise of the powers conferred on the Secretary of State by sections 43(4B)(b), 44(9) and 143(1) and (2) of the Local Government Finance Act 1988(**1**) and now vested in the National Assembly for Wales:

Title, commencement and application

1.-(1) The title of this Order is the Non-Domestic Rating (Small Business Relief) (Wales) Order 2006 and it comes into force on 1 April 2007.

(2) This Order applies in relation to Wales.

Interpretation

2. In this Order-

"the 1988 Act" ("*Deddf 1988*") means the Local Government Finance Act 1988;

"electronic communications apparatus" ("*cyfarpar cyfathrebu electronig*") includes -

(a) apparatus within the meaning given by paragraph 1(1) of the electronic communications code;

(b) structures in the nature of huts or other buildings (including structures forming part only of a building) used, or designed for use, solely to house apparatus falling within the description in paragraph (a); and

(**1**) 1988 c.41. These powers were devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), see the reference to the Local Government Finance Act 1988 in Schedule 1.

(c) unrhyw gyfarpar atodol a feddiennir yn unig at ddibenion person a drwyddedir o dan adran 1 o Ddeddf Telegraffiaeth Radio 1949(**1**), a dim ond ar gyfer hynny, neu berson y rhoddwyd iddo fynediad sbectrwm cydnabyddedig o dan adran 159 o Ddeddf Cyfathrebu 2003(**2**);

ystyr "Deddf 1988" ("*the 1988 Act*") yw Deddf Cyllid Llywodraeth Leol 1988;

ystyr "hereditament a eithrir" ("*excepted hereditament*") yw hereditament

(a) a ddefnyddir ddim ond ar gyfer arddangos hysbysebion, parcio cerbydau modur, gweithfeydd trin carthion neu gyfarpar cyfathrebu electronig,

(b) sy'n gwt ar y traeth neu'n swyddfa bost,

(c) y mae un neu fwy o baragraffau (a) i (c) o adran 47(2) o Ddeddf 1988 yn gymwys iddo,

(ch) sy'n hereditament a eithrir fel a ddiffinnir yn adran 47(9) o Ddeddf 1988,

(d) sy'n hereditament y Goron fel a ddiffinnir yn adran 65A(4) o Ddeddf 1988, neu

(dd) sydd yn, neu fod rhan ohono yn, adeilad neu ran hunangynhwysol o adeilad fel a ddisgrifir ym mharagraffau (a) a (b) o adran 66(2B) o Ddeddf 1988;

ystyr "swyddfa bost" yw swyddfa bost gyhoeddus o fewn yr ystyr a roddir i "*post office*"gan adran 42(3) o Ddeddf Gwasanaethau Post 2000(**3**).

Mwyafswm gwerth ardrethol ar gyfer rhyddhad ardrethi

3. At ddibenion adran 43(4B)(b)(i) o Ddeddf 1988, y swm a ragnodir ar gyfer hereditament yw £12,000.

Amodau rhyddhad

4. At ddibenion adran 43(4B)(b)(ii) o Ddeddf 1988, o ran hereditamentau â gwerth ardrethol o £5,000 neu lai, yr amodau i'w bodloni yw-

(a) nad yw'r hereditament yn hereditament a eithrir, a

(b) mae'r heraditament yn cael ei feddiannu'n gyfan gwbl.

5. At ddibenion adran 43(4B)(b)(ii) o Ddeddf 1988, o ran hereditamentau â gwerth ardrethol o £12,000 neu lai, yr amod i'w fodloni yw bod yr hereditament, neu fod rhan o hereditament, yn cael ei ddefnyddio fel swyddfa bost.

(**1**) 1949 p.54.

(**2**) 2003 p.21.

(**3**) 2000 p.26.

(c) any ancillary equipment occupied exclusively for the purposes of a person who is licensed under section 1 of the Wireless Telegraphy Act 1949(**1**) or who has a grant of recognised spectrum access under section 159 of the Communications Act 2003(**2**);

"electronic communications code" ("*cod cyfathrebu electronig*") has the same meaning as in section 106(1) of the Communications Act 2003;

"excepted hereditament" ("*hereditament a eithrir*") means a hereditament-

(a) which is used exclusively for the display of advertisements, the parking of motor vehicles, sewage works or electronic communications apparatus,

(b) which is a beach hut or a post office,

(c) to which one or more of paragraphs (a) to (c) of section 47(2) of the 1988 Act applies,

(d) which is an excepted hereditament as defined in section 47(9) of the 1988 Act,

(e) which is a Crown hereditament as defined in section 65A(4) of the 1988 Act, or

(f) which comprises, or part of which comprises, a building or self-contained part of a building as described in paragraphs (a) and (b) of section 66(2B) of the 1988 Act;

"post office" ("s*wyddfa bost*") means a public post office within the meaning given by section 42(3) of the Postal Services Act 2000(**3**).

Maximum rateable value for rate relief

3. For the purposes of section 43(4B)(b)(i) of the 1988 Act, the amount prescribed for a hereditament is £12,000.

Conditions for relief

4. For the purposes of section 43(4B)(b)(ii) of the 1988 Act, in respect of hereditaments whose rateable value is £5,000 or less, the conditions to be satisfied are that-

(a) the hereditament is not an excepted hereditament, and

(b) the hereditament is wholly occupied.

5. For the purposes of section 43(4B)(b)(ii) of the 1988 Act, in respect of hereditaments whose rateable value is £12,000 or less, the condition to be satisfied is that the hereditament, or part of a hereditament, is used as a post office.

(**1**) 1949 c.54.

(**2**) 2003 c.21.

(**3**) 2000 c.26.

Swm o E

6. Y swm o E a ragnodir at ddibenion adran 44(9) o Ddeddf 1988 -

(a) os £2,000 neu lai yw gwerth ardrethol yr hereditament a bod yr amodau yn erthygl 4 wedi'u fodloni, yw 2;

(b) os yw gwerth ardrethol yr hereditament yn fwy nag £2,000 ond heb fod yn fwy na £5,000 a bod yr amodau yn erthygl 4 wedi'u bodloni, yw 1.333;

(c) os £9,000 neu lai yw gwerth ardrethol yr hereditament a bod yr amod yn erthygl 5 wedi'i fodloni, yw 500,000;

(ch) os yw gwerth ardrethol yr hereditament yn fwy nag £9,000 ond heb fod yn fwy nag £12,000 a bod yr amod yn erthygl 5 wedi'i fodloni, yw 2.

Dirymu ac arbedion

7.-(1) Yn ddarostyngedig i baragraff (2), dirymir y gorchmynion canlynol-

(a) Gorchymyn Ardrethu Annomestig (Aneddiadau Gwledig) (Cymru) 1998(**1**); a

(b) Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi Gwledig) (Cymru) 2002(**2**).

(2) Mae'r gorchmynion a bennir ym mharagraff (1) i barhau mewn grym fel y maent yn gymwys i unrhyw flwyddyn ariannol sy'n gorffen ar 31 Mawrth 2007 neu cyn hynny.

Llofnodwyd ar ran Cynulliad Cenedlaethol Cymru o dan adran 66(1) o Ddeddf Llywodraeth Cymru 1998(**3**).

12 Rhagfyr 2006

Llywydd y Cynulliad Cenedlaethol

(**1**) O.S. 1998/2963.

(**2**) O.S. 2002/331 (Cy.44).

(**3**) 1998 p.38.

Amount of E

6. The amount of E prescribed for the purposes of section 44(9) of the 1988 Act -

(a) where the rateable value of the hereditament is £2,000 or less and the conditions in article 4 are satisfied, is 2;

(b) where the rateable value of the hereditament is more than £2,000 but not more than £5,000 and the conditions in article 4 are satisfied, is 1.333333;

(c) where the rateable value of the hereditament is £9,000 or less and the condition in article 5 is satisfied, is 1,000,000;

(d) where the rateable value of the hereditament is more than £9,000 but not more than £12,000 and the condition in article 5 is satisfied, is 2.

Revocation and savings

7.-(1) Subject to paragraph (2), the following orders are revoked-

(a) the Non-Domestic Rating (Rural Settlements) (Wales) Order 1998(**1**); and

(b) the Non-Domestic Rating (Rural Rate Relief) (Wales) Order 2002(**2**).

(2) The orders specified in paragraph (1) are to remain in force as they apply to any financial year ending on or before 31 March 2007.

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(**3**).

12 December 2006

D. Elis-Thomas

The Presiding Officer of the National Assembly

(**1**) S.I. 1998/2963.

(**2**) S.I. 2002/331 (W.44).

(**3**) 1998 c.38.

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The Non-Domestic Rating (Small Business Relief) (Wales) Order 2006

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