

**CYNULLIAD CENEDLAETHOL CYMRU  
OFFERYNNAU**

**STATUDOL  
2000 Rhif (Cy. )**

**ARDRETHU A PHRSIO, CYMRU  
Rheoliadau Prasio ar gyfer Ardrethu  
(Peiriannau a Pheirianwaith) (Cymru) 2000  
NODYN ESBONIADOL**

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

Mae'r Rheoliadau hyn yn diddymu, gydag effaith o 1 Ebrill 2000 ymlaen, Reoliadau Prasio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) 1994 ac yn eu disodli â darpariaethau sy'n adlewyrchu argymhellion a geir yn Adroddiad y Pwyllgor Ymgynghorol Arbenigol a gadeiriwyd gan Mr Derek Wood CBE CF (Cm 4283). Adolygodd y Pwyllgor ardrethu peiriannau a pheirianwaith gyda golwg ar ei ddiweddarau a'i gysoni ledled y Deyrnas Unedig. Mae'r Rheoliadau, sy'n gymwys i Gymru yn unig, yn pennu'r peiriannau a'r pheirianwaith y tybir o 1 Ebrill 2000 ymlaen eu bod yn rhan o hereditament at ddibenion prasio ar gyfer ardrethu annomestig.

**OFFERYNNAU**

**STATUDOL**

**2000 Rhif (Cy. )**

**ARDRETHU A PHRSIO, CYMRU  
Rheoliadau Prasio ar gyfer Ardrethu  
(Peiriannau a Pheirianwaith) (Cymru) 2000**

**NATIONAL ASSEMBLY FOR WALES  
S T A T U T O R Y**

**I N S T R U M E N T S  
2000 No. (W. )**

**RATING AND VALUATION, WALES  
The Valuation for Rating (Plant and  
Machinery) (Wales) Regulations 2000  
EXPLANATORY NOTE**

*(This note does not form part of the  
Regulations.)*

These Regulations revoke, with effect from 1<sup>st</sup> April 2000, the Valuation for Rating (Plant and Machinery) Regulations 1994 and replace them with provisions reflecting recommendations contained in the Report of the Expert Advisory Committee chaired by Mr Derek Wood CBE QC (Cm 4283). The Committee reviewed the rating of plant and machinery with a view to updating and harmonising it throughout the United Kingdom. The Regulations, which apply to Wales only, specify the plant and machinery which is to be assumed from 1<sup>st</sup> April 2000 to be part of a hereditament for the purposes of valuation for non-domestic rating.

**S T A T U T O R Y**

**I N S T R U M E N T S**

**2000 No. (W. )**

**RATING AND VALUATION, WALES  
The Valuation for Rating (Plant and  
Machinery) (Wales) Regulations 2000**

Wedi'u gwneud 31 Mawrth 2000

*Yn dod i rym 1 Ebrill 2000*

*Mae Cynulliad Cenedlaethol Cymru yn gwneud y Rheoliadau canlynol drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adran 143(2) o Ddeddf Cyllid Llywodraeth Leol 1988(a) a pharagraff 2(8) o Atodlen 6 iddi, a phob per arall a oedd yn galluogi'r Ysgrifennydd Gwladol yn y cyswllt hwnnw, a freiniwyd bellach yn y Cynulliad Cenedlaethol:*

### **Enwi, cymhwyso a chychwyn**

1. Enw'r Rheoliadau hyn, sy'n gymwys i Gymru yn unig, yw Rheoliadau Prasio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) (Cymru) 2000 a deuant i rym ar 1 Ebrill 2000.

### **Tybiaethau rhagnodedig am beiriannau a pheirianwaith**

2. At ddibenion penderfynu gwerth ardrethol hereditament am unrhyw ddiwrnod ar 1 Ebrill 2000 neu wedi hynny, wrth gymhwyso darpariaethau is-baragraffau (1) i (7) o baragraff 2 o Atodlen 6 i Ddeddf Cyllid Llywodraeth Leol 1988-

(a) mewn perthynas â hereditament y mae peiriannau neu beirianwaith arno neu ynddo sy'n perthyn i unrhyw un o'r dosbarthiadau a nodir yn yr Atodlen i'r Rheoliadau hyn, dyma'r tybiaethau rhagnodedig:

Made 31 Mawrth 2000

*Coming into force 1<sup>st</sup> April 2000*

*The National Assembly for Wales makes the following Regulations in exercise of the powers conferred on the Secretary of State by section 143(2) of, and paragraph 2(8) of Schedule 6 to, the Local Government Finance Act 1988(a), and of all other powers enabling the Secretary of State in that behalf, and now vested in the National Assembly for Wales:*

### **Application, citation and commencement**

1. These Regulations, which apply to Wales only, may be cited as the Valuation for Rating (Plant and Machinery) (Wales) Regulations 2000 and shall come into force on 1<sup>st</sup> April 2000.

### **Prescribed assumptions as to plant and machinery**

2. For the purpose of determining the rateable value of a hereditament for any day on or after 1<sup>st</sup> April 2000, in applying the provisions of sub-paragraphs (1) to (7) of paragraph 2 of Schedule 6 to the Local Government Finance Act 1988 –

(a) in relation to a hereditament in or on which there is plant or machinery which belongs to any of the classes set out in the Schedule to these Regulations, the prescribed assumptions are that:

(i) mae unrhyw beiriannau neu beirianwaith o'r fath yn rhan o'r hereditament; a

(i) any such plant or machinery is part of the hereditament; and

(ii) nid oes gan werth unrhyw beiriannau a pheirianwaith arall unrhyw effaith ar y rhent sydd i'w amcangyfrif yn unol â gofynion paragraff 2 (1); a

(ii) the value of any other plant and machinery has no effect on the rent to be estimated as required by paragraph 2(1); and

(b) mewn perthynas ag unrhyw hereditament arall, y dybiaeth ragnodedig yw nad oes gan werth unrhyw beiriannau neu beirianwaith unrhyw effaith ar y rhent sydd i'w amcangyfrif felly.

(b) in relation to any other hereditament, the prescribed assumption is that the value of any plant or machinery has no effect on the rent to be so estimated.

## **Rhoi manylion ysgrifenedig**

## **Supply of written particulars**

3. Rhaid i'r swyddog prasio, pan ofynnir iddo yn ysgrifenedig gan feddiannydd unrhyw hereditament i wneud hynny, roi manylion ysgrifenedig i'r person hwnnw i ddangos pa beiriannau a pheirianwaith y tybir, yn unol â rheoliad 2(a), eu bod yn ffurfio rhan o'r hereditament, neu a dybir bod unrhyw beiriannau a pheirianwaith penodol yn ffurfio rhan o'r hereditament.

3. The valuation officer shall, on being so required in writing by the occupier of any hereditament, supply to that person particulars in writing showing what plant and machinery, or whether any particular plant and machinery, has been assumed in pursuance of regulation 2(a) to form part of the hereditament.

### **Diddymu ac arbedion**

4. -(1) Yn ddarostyngedig i baragraff (2), diddymir Rheoliadau Prasio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) 1994 ("Rheoliadau 1994")(b).

(2) Bydd Rheoliadau 1994 yn para i gael effaith at ddibenion penderfynu gwerth ardrethol hereditament ar gyfer unrhyw ddiwrnod cyn 1 Ebrill 2000.

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

31 Mawrth 2000

Llywydd y Cynulliad

Cenedlaethol of the National Assembly

### **ATODLEN**

**Rheoliad 2**  
**DOSBARTHIADAU O BEIRIANNAU A**  
**PHEIRIANWAITH Y TYBIR EU BOD YN**  
**RHAN O'R HEREDITAMENT**

**DOSBARTH 1**

### **Revocation and savings**

4.-(1) Subject to paragraph (2), the Valuation for Rating (Plant and Machinery) Regulations 1994 ('the 1994 Regulations')(b) are revoked.

(2) The 1994 Regulations shall continue to have effect for the purpose of determining the rateable value of a hereditament for any day before 1<sup>st</sup> April 2000.

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

31 March 2000

The Presiding Officer

### **SCHEDULE**

**Regulation 2**  
**CLASSES OF PLANT AND MACHINERY**  
**TO BE ASSUMED TO BE PART OF THE**  
**HEREDITAMENT**

**CLASS 1**

Y peiriannau a'r peirianwaith (heblaw peiriannau a pheirianwaith a eithrir) a bennir yn Nhabl 1 isod (ynghyd ag unrhyw gyfarpar a strwythurau sy'n ategol i'r peiriannau neu'r peirianwaith hynny ac a bennir yn y Rhestr Ategolion a nodir isod) a ddefnyddir neu y bwriedir eu defnyddio yn bennaf neu yn unig mewn cysylltiad â chynhyrchu per, storio per, y newid per cyntaf neu â'r prif drosglwyddiad per yn yr hereditament neu arno.

Yn y Dosbarth hwn -

(a) ystyr "newidydd" yw unrhyw beiriannau sy'n newid gwasgedd neu amledd neu ffurf cerrynt per trydan i wasgedd neu amledd neu ffurf arall ar gerrynt, ac eithrio unrhyw beiriannau o'r fath sy'n ffurfio rhan annatod o eitem o beiriannau neu beirianwaith sydd yn yr hereditament neu arno ar gyfer gweithrediadau gweithgynhyrchu neu brosesau masnachu;

(b) ystyr "newid per cyntaf" yw newid per trydan mewn unrhyw ffordd drwy gyfrwng newidydd ar unrhyw bwynt yn y prif drosglwyddiad per;

Plant and machinery (other than excepted plant and machinery) specified in Table 1 below (together with any of the appliances and structures accessory to such plant or machinery and specified in the List of Accessories set out below) which is used or intended to be used mainly or exclusively in connection with the generation, storage, primary transformation or main transmission of power in or on the hereditament.

In this Class –

(a) "transformer" means any plant which changes the pressure or frequency or form of current of electrical power to another pressure or frequency or form of current, except any such plant which forms an integral part of an item of plant or machinery in or on the hereditament for manufacturing operations or trade processes;

(b) "primary transformation of power" means any transformation of electrical power by means of a transformer at any point in the main transmission of power;

(c) ystyr "prif  
drosglwyddiad

per" yw pob trosglwyddiad  
per o'r peiriannau  
cynhyrchu neu o'r pwynt  
cyflenwi yn yr  
hereditament neu arno hyd  
at a chan gynnwys –

(i) yn achos  
per trydan, y  
bwrdd  
dosbarthu  
cyntaf;

(ii) yn achos  
trosglwyddiad  
ag echel neu  
olwynion,  
 unrhyw  
ysgogiad  
gyriant-echel  
neu yriant-  
olwyn oddi  
wrth y pen-  
symudydd;

(iii) yn achos  
per hydrolog  
neu niwmatig,  
y pwynt lle  
mae'r prif  
gyflenwad yn  
darfod, heb  
gynnwys  
 unrhyw  
gangen o  
bibell  
wasanaethu  
sy'n  
gysylltiedig â

(c) "main transmission of  
power" means all  
transmission of power  
from the generating plant  
or point of supply in or on  
the hereditament up to  
and including –

(i) in the case  
of electrical  
power, the  
first  
distribution  
board;

(ii) in the  
case of  
transmission  
by shafting or  
wheels, any  
shaft or  
wheel driven  
direction from  
the prime  
mover;

(iii) in the  
case of  
hydraulic or  
pneumatic  
power, the  
point where  
the main  
supply  
ceases,  
excluding any  
branch  
service piping  
connected  
with such

phrif  
gyflenwad o'r  
fath;

main supply;

(iv) mewn  
achos lle caiff

(iv) in a case  
where,  
without  
otherwise  
passing  
beyond the  
limits of the  
main  
transmission  
of power,  
power is  
transmitted to  
another  
hereditament,  
the point at  
which the  
power  
passes from  
the  
hereditament;  
and

per ei  
drosglwyddo i  
hereditament  
arall, heb iddo  
fel arall basio  
y tu hwnt i  
derfynau'r prif  
drosglwyddiad

per, y pwynt  
lle mae'r per  
yn pasio o'r  
hereditament;  
a

(ch) ystyr "peiriannau a  
pheirianwaith a eithrir" yw  
peiriannau a pheirianwaith  
ar hereditament a  
ddefnyddir neu y bwriedir  
eu defnyddio ar gyfer  
cynhyrchu, storio, newid  
neu drosglwyddo

per, a hynny pan yw'r per  
yn bennaf neu yn unig ar  
gyfer ei ddosbarthu i'w  
werthu i ddefnyddwyr.

(d) "excepted plant and  
machinery" means plant  
and machinery on a  
hereditament used or  
intended to be used for  
the generation, storage,  
transformation or  
transmission of power,  
where the power is mainly  
or exclusively for  
distribution for sale to  
consumers.

**TABL 1**

**TABLE 1**

(a) Boeleri stêm (gan gynnwys eu gosodiadau) a simneiau, ffliwiau a dalyddion llwch neu raean a ddefnyddir mewn cysylltiad â'r boeleri hynny; ffwrneisi; tanwyr mecanyddol; chwistrellyddion, chwythellion, llosgyddion a ffroenellau; uwchdwymyddion; pypiau a gwresogyddion dr porthi; cynilyddion; cronaduron; dadawryddion; tanciau chwythu ymaith; retortau nwy a chyfarpar trydanu; cynyrchyddion a generaduron.

(b) Injenni stêm; tyrbinau stêm, tyrbinau nwy; injenni mewndanio; injenni aer-poeth; injenni bario.

(c) Dynamos cerrynt parhaus a dynamos cerrynt eiledol; cyplynnau i injenni a thyrbinau; offer cyffroi meysydd; cydbwysyddion tair-gwifren neu gydbwysyddion cydweddau.

(a) Steam boilers (including their settings) and chimneys, flues and dust or grit catchers used in connection with such boilers; furnaces; mechanical stokers; injectors, jets, burners and nozzles; superheaters; feed water pumps and heaters; economisers; accumulators; deaerators; blow-off tanks; gas retorts and charging apparatus; producers and generators.

(b) Steam engines; steam turbines, gas turbines; internal combustion engines; hot-air engines; barring engines.

(c) Continuous and alternating current dynamos; couplings to engines and turbines; field exciter gear; three-wire or phase balancers.



(ch) Batris storio â standiau ac ynnyddion, switsys rheoli, cyfnerthwyr a chysylltiadau sy'n ffurfio rhan o unrhyw offer felly.

(d) Newidyddion statig; newidyddion awto; generaduron modur; trawsnewidwyr modur; trawsnewidwyr amdro; transfertyddion; unionwyr; trawsnewidwyr cydweddau; newidwyr amledd.

(dd) Ceblau a dargludyddion; switsfyrddau, byrddau dosbarthu, paneli rheoli a'r holl switsgêr a chyfarpar arall ar unrhyw offer o'r fath.

(e) Olwynion dr; tyrbinau dr; ramiau; injenni llywodraethu; fflodiardau; goferydd; tanciau ymchwydd; cwndidau; cafnau; llifddorau.

(f) Injenni pwmpio ar gyfer per hydrolog; injenni hydrolog; dwysyddion hydrolog; cronaduron hydrolog.

(ff) Cywasgyddion aer; injenni aer cywasg.

(d) Storage batteries with stands and insulators, regulating switches, boosters and connections forming part of any such equipment.

(e) Static transformers; auto transformers; motor generators; motor converters; rotary converters; transverters; rectifiers; phase converters; frequency changers.

(f) Cables and conductors; switchboards, distribution boards, control panels and all switchgear and other apparatus on any such equipment.

(g) Water wheels; water turbines; rams; governor engines; penstocks; spillways; surge tanks; conduits; flumes; sluice gates.

(h) Pumping engines for hydraulic power; hydraulic engines; hydraulic intensifiers; hydraulic accumulators.

(i) Air compressors; compressed air engines.

(g) Melinau gwynt.

(ng) Echelau, cyplyddion, cydwyr, tröelleyriannau, pwlliau ac olwynion.

(h) Moduron stêm neu foduron eraill a ddefnyddir neu y bwriedir eu defnyddio yn bennaf neu yn unig ar gyfer gyrru unrhyw beiriannau a pheirianwaith o fewn y Dosbarth hwn.

(i) Ero-generaduron; tyrbinau gwynt.

(j) Batris haul; paneli haul.

(j) Windmills.

(k) Shafting, couplings, clutches, worm-gear, pulleys and wheels.

(l) Steam or other motors which are used or intended to be used mainly or exclusively for driving any of the plant and machinery falling within this Class.

(m) Aero-generators; wind turbines.

(n) Solar cells; solar panels.

## **DOSBARTH 2**

Y peiriannau a'r peirianwaith a bennir yn Nhabl 2 isod (ynghyd â'r cyfarpar a'r strwythurau sy'n ategol i'r peiriannau neu'r peirianwaith hynny ac a bennir ym mharagraff 2 o'r Rhestr Ategolion a nodir isod) a ddefnyddir neu y bwriedir eu defnyddio mewn cysylltiad â gwasanaethau i'r hereditament neu i ran ohono, heblaw unrhyw beiriannau neu beirianwaith o'r fath sydd yn yr hereditament neu arno ac a ddefnyddir neu y bwriedir eu defnyddio mewn cysylltiad â gwasanaethau yn bennaf neu yn unig fel rhan o weithrediadau gweithgynhyrchu neu brosesau masnachu.

Yn y Dosbarth hwn, ystyr "gwasanaethau" yw gwresogi, oeri, awyru, goleuo, draenio neu gyflenwi dr a diogelu rhag tresmasu, niwed troseddol, lladrad, tân neu berygl arall.

## **CLASS 2**

Plant and machinery specified in Table 2 below (together with the appliances and structures accessory to such plant or machinery and specified in paragraph 2 of the List of Accessories set out below) which is used or intended to be used in connection with services to the hereditament or part of it, other than any such plant or machinery which is in or on the hereditament and is used or intended to be used in connection with services mainly or exclusively as part of manufacturing operations or trade processes.

In this Class, "services" means heating, cooling, ventilating, lighting, draining or supplying of water and protection from trespass, criminal damage, theft, fire or other hazard.

**TABL 2****(a) CYFFREDINOL**

Unrhyw rai o'r peiriannau a pheirianwaith a bennir yn Nhabl 1 ac unrhyw foduron a ddefnyddir neu y bwriedir eu defnyddio yn bennaf neu yn unig ar gyfer gyrru unrhyw rai o'r peiriannau a pheirianwaith o fewn paragraffau (b) i (dd) o'r Tabl hwn.

**(b) GWRESOGI, OERI AC AWYRU**

- (i) Twymyddion dr.
- (ii) Talcenni a manifffoldiau; falfiau gostwng gwasgedd stêm; caloriffyddion; rheiddiaduron; paneli gwresogi; ffwrneisi aer poeth â dwythellau a rhwyllau dosbarthu.
- (iii) Rheolyddion gwasgedd nwy; llogwyr nwy; twymyddion a rheiddiaduron nwy a'r ffliwiau a'r simneiau a ddefnyddir mewn cysylltiad ag unrhyw offer o'r fath.
- (iv) Socedi plygiau ac allanfeydd eraill; twymyddion trydan.
- (v) Peiriannau oeri.
- (vi) Sgriniau dr; chwistrellyddion dr.
- (vii) Ffaniau a chwythwyr.
- (viii) Derbynfeydd aer, sianeli, dwythellau, rhwyllau, lwfrau ac allanfeydd.

**TABLE 2****(a) GENERAL**

Any of the plant and machinery specified in Table 1 and any motors which are used or intended to be used mainly or exclusively for driving any of the plant and machinery falling within paragraphs (b) to (f) of this Table.

**(b) HEATING, COOLING AND****VENTILATING**

- (i) Water heaters.
- (ii) Headers and manifolds; steam pressure reducing valves; calorifiers; radiators; heating panels; hot-air furnaces with distributing ducts and gratings.
- (iii) Gas pressure regulators; gas burners; gas heaters and radiators and the flues and chimneys used in connection with any such equipment.
- (iv) Plug-sockets and other outlets; electric heaters.
- (v) Refrigerating machines.
- (vi) Water screens; water jets.
- (vii) Fans and blowers.
- (viii) Air intakes, channels, ducts, gratings, louvres and outlets.

(ix) Peiriannau ar gyfer hidlo, golchi, sychu, cynhesu, oeri, lleithio, disawru a phersawru, ac ar gyfer triniaethau bacteriolegol a chemegol ar gyfer aer.

(x) Pibellau a choiliau pan ddenyddir hwy i beri symud neu gynorthwyo symud aer.

(ix) Plant for filtering, washing, drying, warming, cooling, humidifying, deodorising and perfuming, and for the chemical and bacteriological treatment of air.

(x) Pipes and coils when used for causing or assisting air movement.

### **(c) GOLEUO**

(i) Rheolyddion gwasgedd nwy; llosgyddion nwy.

(ii) Socedi plygiau ac allanfeydd eraill; lampau trydan.

### **(c) LIGHTING**

(i) Gas pressure regulators; gas burners.

(ii) Plug-sockets and other outlets; electric lamps.

### **(ch) TRAENIO**

Pympiau a chyfarpar codi arall; tanciau; sgriniau; peiriannau a pheirianwaith trin carthion.

### **(d) CYFLENWI DR**

Pympiau a chyfarpar arall i godi dr; llifddorau; tanciau, hidlwyr a pheiriannau a pheirianwaith eraill ar gyfer storio a thrin dr.

### **(dd) DIOGELU RHAG PERYGLON**

Tanciau; lagwnau; cronfeydd; pympiau, hydrantau a monitorau; systemau larymau tân; systemau diogelu a gostegu tanau a ffrwydriadau; byndiau; waliau diogelu rhag chwythfa; bermiau; dargludyddion mellt; systemau diogelu a larymau; ffosydd; dyfrffosydd; crugiau; rhwystrau; drysau; clwydi; gatiau tro; caeadau; dellt; ffensys.

### **RHESTR ATEGOLION**

### **(d) DRAINING**

Pumps and other lifting apparatus; tanks; screens; sewage treatment plant and machinery.

### **(e) SUPPLYING WATER**

Pumps and other water-lifting apparatus; sluice-gates; tanks, filters and other plant and machinery for the storage and treatment of water.

### **(f) PROTECTION FROM HAZARDS**

Tanks; lagoons; reservoirs; pumps, hydrants and monitors; fire alarm systems; fire and explosion protection and suppression systems; bunds; blast protection walls; berms; lightning conductors; security and alarm systems; ditches; moats; mounds; barriers; doors; gates; turnstiles; shutters; grilles; fences.

### **LIST OF ACCESSORIES**

1. Unrhyw rai o'r peiriannau a'r peirianwaith canlynol a ddefnyddir neu y bwriedir eu defnyddio yn bennaf neu yn unig mewn cysylltiad â thrafod, paratoi neu storio tanwydd y mae ei angen ar gyfer cynhyrchu neu storio per yn yr hereditament neu arno –

craeniau gyda'u crafangwyr neu eu bwcedi; dyfeisiau i droi tryciau neu wagenni; systemau codi a chludo, gan gynnwys winshys

per, llusgwyr, codwyr, dirwynlathau, cludwyr, cludyddion, teithwyr, craeniau, bwcedi sy'n ffurfio rhan gysylltiedig o unrhyw system felly, ac unrhyw beiriannau pwysu a ddefnyddir mewn cysylltiad â system felly; gwahanwyr magnetig; sychwyr; torwyr; malurwyr; bynceri; dalyddion-nwy; tanciau.

2. Unrhyw rai o'r peiriannau a'r peirianwaith canlynol a ddefnyddir neu y bwriedir eu defnyddio yn bennaf neu yn unig fel rhan o unrhyw beiriannau a pheirianwaith sydd o fewn Dosbarth 1 neu Ddosbarth 2 neu mewn cysylltiad â hwy neu fel atogolyn iddynt –

(i) sylfeini, gosodiadau, nenbontydd, cynheiliaid, platfformau a llwyfannau ar gyfer peiriannau a pheirianwaith;

(ii) peiriannau cyddwyso stêm, cywasgwyr, dihysbyddwyr, silindrau a llestri storio, ffaniau, pypiau ac alldaflwyr, cyfarpar trin lludw;

1. Any of the following plant and machinery which is used or intended to be used mainly or exclusively in connection with the handling, preparing or storing of fuel required for the generation or storage of power in or on the hereditament –

cranes with their grabs or buckets; truck or wagon tippers; elevating and conveying systems, including power winches, drags, elevators, hoists, conveyors, transporters, travellers, cranes, buckets forming a connected part of any such system, and any weighing machines used in connection with any such system; magnetic separators; driers; breakers; pulverisers; bunkers; gas-holders; tanks.

2. Any of the following plant and machinery which is used or intended to be used mainly or exclusively as part of or in connection with or as an accessory to any of the plant and machinery falling within Class 1 or Class 2 –

(i) foundations, settings, gantries, supports, platforms and stagings for plant and machinery;

(ii) steam-condensing plant, compressors, exhausters, storage cylinders and vessels, fans, pumps and ejectors, ash-handling apparatus;

(iii) teithwyr a chraeniau;

(iv) systemau iro;  
systemau daearu;  
systemau oeri;

(v) pibellau, dwythellau,  
falfiau, trapiau,  
gwahanwyr, hidlwyr,  
oeryddion, sgriniau,  
cyfarpar puro a  
thriniaethau eraill,  
anweddyddion, tanciau,  
blychau gwacáu a  
thawelyddion, wasieri,  
sgwrwyr, cyddwysyddion,  
twymyddion aer a  
dirlenwyr aer;

(vi) beltiau, rhaffau,  
cadwyni a chynheiliaid ar  
gyfer echelydd;

(vii) ceblau, dargludyddion,  
gwifrau, pibelli, tiwbiau,  
cwndidau, casinau, polion,  
cynheiliaid, ynysyddion,  
blychau cyswllt a blychau  
terfyn;

(viii) offer a chyfarpar sydd  
ynghlwm wrth y peiriannau  
a'r peirianwaith, gan  
gynnwys cyfrifiaduron,  
mesuryddion, medryddion,  
offer mesur a chofnodi,  
rheolyddion awtomatig neu  
reolyddion wedi'u  
rhaglennu, dangosyddion  
tymheredd, larymau a  
relaiâu.

(iii) travellers and cranes;

(iv) oiling systems;  
earthing systems; cooling  
systems;

(v) pipes, ducts, valves,  
traps, separators, filters,  
coolers, screens, purifying  
and other treatment  
apparatus, evaporators,  
tanks, exhaust boxes and  
silencers, washers,  
scrubbers, condensers, air  
heaters and air saturators;

(vi) shafting supports,  
belts, ropes and chains;

(vii) cables, conductors,  
wires, pipes, tubes,  
conduits, casings, poles,  
supports, insulators, joint  
boxes and end boxes;

(viii) instruments and  
apparatus attached to the  
plant and machinery,  
including computers,  
meters, gauges,  
measuring and recording  
instruments, automatic or  
programmed controls,  
temperature indicators,  
alarms and relays.

### DOSBARTH 3

Yr eitemau canlynol -

(a) llinellau rheilffyrdd a thramffyrdd (heblaw cledrau a ddefnyddir yn unig at drosglwyddo per), ac offer perthnasol a feddiennir ynghyd â'r llinellau a'r cledrau hynny;

Yn y paragraff hwn, ystyr 'offer perthnasol' yw –

(i) sylfeini a chynheiliaid cledrau;

(ii) sliperi, gosodiadau a ffitiadau;

(iii) byfferau, croesfâu a phwyntiau;

(iv) cynheiliaid gwifrau per a nenbontydd gwifrau per;

(v) nenbontydd signalau; a

(vi) rhwystrau, clwydi a chroesfannau.

### CLASS 3

The following items –

(a) railway and tramway lines (other than tracks used exclusively for the transmission of power), and relevant equipment occupied together with such lines and tracks;

In this paragraph 'relevant equipment' means –

(i) tracks supports and foundations;

(ii) sleepers, settings and fittings;

(iii) buffers, cross-overs and points;

(iv) power wire supports and power wire gantries;

(v) signal gantries; and

(vi) barriers, gates and crossings.

(b) lifftiau, codwyr,  
dirwynlathau, grisiau  
symudol a llwybrau  
symudol;

(b) lifts, elevators, hoists,  
escalators and travelators;

(c) ceblau, gwifrau a  
dargludyddion (neu unrhyw  
system o eitemau o'r fath) –

(c) cables, wires and  
conductors (or any system  
of such

items) –

(i) a leolir  
mewn  
hereditament  
neu arno a  
ddefnyddir  
neu y bwriedir  
ei ddefnyddio  
mewn  
cysylltiad â  
throsoglwyddo,  
dosbarthu  
neu gyflenwi  
trydan, a

(i) situated in  
or on a  
hereditament  
used or  
intended to  
be used in  
connection  
with the  
transmission,  
distribution or  
supply of  
electricity, and

(ii) a  
ddefnyddir  
neu y bwriedir  
eu defnyddio  
mewn  
cysylltiad â  
throsoglwyddo,  
dosbarthu  
neu gyflenwi  
o'r fath,

(ii) used or  
intended to  
be used in  
connection  
with such  
transmission,  
distribution or  
supply,



heblaw'r eitemau hynny neu'r rhannau o'r eitemau hynny sydd neu a gynhwysir mewn offer a ddefnyddir neu y bwriedir eu defnyddio yn bennaf neu yn unig ar gyfer switsio neu newid trydan;

(ch) polion, pyst, peilonau, tyrau, pibelli, dwythellau, cwndidau, mesuryddion ac unrhyw gynheiliaid a sylfeini cysylltiol, a ddefnyddir neu y bwriedir eu defnyddio mewn cysylltiad ag unrhyw rai o'r eitemau a gynhwysir yn (c) uchod;

(d) ceblau, ffeibrau, gwifrau a dargludyddion, neu unrhyw system o eitemau o'r fath, neu unrhyw ran o eitemau felly neu system felly, a ddefnyddir neu y bwriedir eu defnyddio mewn cysylltiad â throsglwyddo signalau cyfathrebu, ac a gynhwysir mewn offer ac a leolir o fewn tir ac adeiladau.

other than such items or parts of such items which are or are comprised in equipment which is used or intended to be used mainly or exclusively for switching or transforming electricity;

(d) poles, posts, pylons, towers, pipes, ducts, conduits, meters and any associated supports and foundations, used or intended to be used in connection with any of the items included in (c) above;

(e) cables, fibres, wires and conductors, or any system of such items, or any part of such items or such system, used or intended to be used in connection with the transmission of communications signals, and which are comprised in the equipment of and are situated within premises.

Yn y paragraff hwn

In this paragraph

(i) ystyr "tir ac adeiladau" yw unrhyw hereditament a ddefnyddir, neu y bwriedir ei ddefnyddio, yn bennaf neu yn unig ar gyfer prosesu neu drosglwyddo signalau cyfathrebu, heb gynnwys unrhyw ran o hereditament o'r fath y mae ynddo offer a ddefnyddir yn bennaf ar gyfer prosesu signalau cyfathrebu;

(ii) ystyr "prosesu signalau cyfathrebu" yw trawsnewid un math o signal cyfathrebu yn fath arall, neu gyfeirio signalau cyfathrebu drwy switsio;

(iii) mae "offer a ddefnyddir yn bennaf ar gyfer prosesu signalau cyfathrebu" yn cynnwys

- y rhan honno o unrhyw gebl, ffibr, gwifren neu ddargludydd cysylltiol sy'n ymestyn o bwynt y trawsnewid neu'r switsio hyd at y gyffordd neu'r ffrâm ddosbarthu neu derfynu gyntaf; a'r

(i) "premises" means any hereditament which is used, or intended to be used, mainly or exclusively for the processing or the transmission of communications signals, excluding any part of such a hereditament within which there is equipment used mainly for the processing of communications signals;

(ii) "processing of communications signals" means the conversion of one form of communications signal to another form, or the routing of communications signals by switching;

(iii) "equipment used mainly for the processing of communications signals" includes

- that part of any associated cable, fibre, wire or conductor which extends from the point of conversion or switching to the first distribution or termination frame or junction; and

- rhan honno o unrhyw  
gebl, ffibr, gwifren neu  
ddargludydd cysylltiol sy'n  
ymestyn o'r gyffordd neu'r  
ffrâm ddosbarthu neu  
derfynu olaf hyd at bwynt y  
trawsnewid neu'r switsio;

(dd) polion, pyst, tyrau,  
mastiau, rheiddiaduron  
mast, pibellau, dwythellau  
a chwndidau ac unrhyw  
gynheiliaid a sylfeini  
cysylltiol, a ddefnyddir neu  
y bwriedir eu defnyddio  
mewn cysylltiad ag unrhyw  
rai o'r eitemau a gynhwysir  
yn (d) uchod;

(e) piblinell sef pibell neu  
system o bibellau ar gyfer  
cludo unrhyw beth, nad yw  
—

- that part of any  
associated cable, fibre,  
wire or conductor which  
extends from the last  
distribution or termination  
frame or junction to the  
point of conversion or  
switching;

(f) poles, posts, towers,  
masts, mast radiators,  
pipes, ducts and conduits  
and any associated  
supports and foundations,  
used or intended to be  
used in connection with  
any of the items included  
within (e) above;

(g) a pipe-line, that is to  
say, a pipe or system of  
pipes for the conveyance  
of any thing, not being —

(i) yn draen  
neu'n  
garthffos; neu

(i) a drain or  
sewer; or

(ii) yn biblinell  
sy'n ffurfio  
rhan o offer tir  
ac adeiladau  
perthnasol ac  
a leolir yn  
gyfan gwbl  
oddi mewn  
iddynt;

(ii) a pipe-line  
which forms  
part of the  
equipment of,  
and is wholly  
situated  
within,  
relevant  
premises;

ynghyd ag unrhyw offer perthnasol a feddiennir gyda'r biblinell; a lle mae piblinell yn ffurfio rhan o offer tir ac adeiladau perthnasol ac y'i lleolir yn rhannol o fewn ac yn rhannol y tu allan iddynt, ac eithrio –

(a) yn achos piblinell ar gyfer cludo unrhyw beth i'r tir ac adeiladau, gymaint o'r biblinell ag sy'n ymestyn o'r falf reoli gyntaf ar y tir ac adeiladau; a

(b) yn achos piblinell ar gyfer cludo unrhyw beth o'r tir ac adeiladau, gymaint o'r biblinell ag sy'n ymestyn hyd at y falf reoli olaf ar y tir ac adeiladau;

together with any relevant equipment occupied with the pipe-line; and where a pipe-line forms part of the equipment of and is situated partly within and partly outside, relevant premises, excluding –

(a) in the case of a pipe-line for the conveyance of any thing to the premises, so much of the pipe-line as extends from the first control valve on the premises; and

(b) in the case of a pipe-line for the conveyance of any thing away from the premises, so much of the pipe-line as extends up to the last control valve on the premises;

ond heb eithrio cymaint o'r  
biblinell ag sy'n cynnwys y falf  
reoli gyntaf neu'r olaf fel y bo'r  
achos.

but not excluding so much of the  
pipe-line as comprises the first  
or, as the case may be, last,  
control valve.

Yn y paragraff hwn –

In this paragraph –

ystyr "offer perthnasol" yw –

"relevant equipment" means –

(i) sylfeini, cynheiliaid,  
gosodiadau, siambrau,  
tyllau archwilio,  
nenbontydd pibellau,  
pontydd pibellau,  
cwndidau, tyllau archwilio  
a dwythellau;

(i) foundations, supports,  
settings, chambers,  
manholes, pipe gantries,  
pipe bridges, conduits,  
pits and ducts;

(ii) falfiau a rheolyddion llif;

(ii) valves and flow  
regulators;

(iii) mesuryddion, pypiau  
a chywasgwyr aer (gan  
gynnwys y moduron a  
gynhwysir yn unrhyw offer  
o'r fath) a

(iii) meters, pumps and air  
compressors (including  
the motors comprised in  
any such equipment,) and

(iv) cyfarpar sy'n rhoi  
amddiffyniad cathodig i  
bibell neu systemau o  
bibelli;

(iv) apparatus for affording  
cathodic protection to a  
pipe or system of pipes;

ystyr "tir ac adeiladau perthnasol"  
yw ffatri neu ddepo storio  
petrolewm, mwynglawdd, chwarel  
neu faes mwynau neu storfa nwy  
naturiol neu gyfleuster prosesu  
neu safle cadw nwy. At y diben  
hwn –

"relevant premises" means a  
factory or petroleum storage  
depot, a mine, quarry or mineral  
field or a natural gas storage or  
processing facility or gas holder  
site. For this purpose –

(i) ystyr "ffatri" yw'r ystyr a  
roddir i "factory" yn Neddf  
Ffatrioedd 1961(**ch**);

(i) "factory" has the same  
meaning as in the  
Factories Act 1961(**d**);

(ii) ystyr "mwynglawdd" ac ystyr "chwarel" yw'r ystyron a roddir i "mine" a "quarry" yn Neddf Mwyngloddiau a Chwareli 1954**(d)**;

(iii) ystyr "maes mwynau" yw ardal sy'n cynnwys cloddfa sef ffynnon neu dwll turio neu ffynnon a thwll turio gyda'i gilydd, neu system o gloddfeydd felly, a ddefnyddir er mwyn pwmpio neu godi heli neu olew neu i dynnu nwy naturiol neu nwy tirlenwi, a chymaint o'r arwynebedd (gan gynnwys adeiladau, strwythurau a gweithfeydd arno) sy'n amgylchynu neu'n cyffinio â'r gloddfa neu'r system ag a feddiennir, ynghyd â'r gloddfa neu'r system, at ddibenion gweithio'r gloddfa neu'r system;

(iv) mae "storfa nwy naturiol neu gyfleuster prosesu" yn cynnwys tir ac adeiladau a ddefnyddir neu y bwriedir eu defnyddio yn bennaf neu yn unig ar gyfer prosesu, storio neu newid gwasgedd nwy naturiol;

(ii) "mine" and "quarry" have the same meanings as in the Mines and Quarries Act 1954**(e)**;

(iii) "mineral field" means an area comprising an excavation being a well or bore-hole or a well and bore-hole combined, or a system of such excavations, used for the purpose of pumping or raising brine or oil or extracting natural or landfill gas, and so much of the surface (including buildings, structures and works thereon) surrounding or adjacent to the excavation or system as is occupied, together with the excavation or system, for the purpose of the working of the excavation or system;

(iv) a "natural gas storage or processing facility" includes premises used or intended to be used mainly or exclusively for the processing, storage or changing the pressure of natural gas;

(v) ystyr "depo storio petrolewm" yw tir ac adeiladau a ddefnyddir yn bennaf ar gyfer storio petrolewm neu gynhyrchion petrolewm (gan gynnwys cemegau sy'n deillio o betrolewm) neu ddeunyddiau a ddefnyddir wrth weithgynhyrchu cynhyrchion petrolewm (gan gynnwys cemegau sy'n deillio o betrolewm);

(f) dorau dociau a lociau, a chesonau.

(v) "petroleum storage depot" means premises used primarily for the storage of petroleum or petroleum products (including chemicals derived from petroleum) or of materials used in the manufacture of petroleum products (including chemicals derived from petroleum);

(h) dock gates, lock gates and caissons.

#### **DOSBARTH 4**

#### **CLASS 4**

Yr eitemau a bennir yn Nhablau 3 a 4 isod, ac eithrio –

(a) unrhyw eitem o'r fath nad yw, ac nad yw o natur, adeilad neu strwythur;

(b) unrhyw ran o eitem o'r fath nad yw'n ffurfio rhan annatod o eitem o'r fath gan nad yw'n adeilad neu strwythur neu gan nad yw o natur adeilad neu strwythur;

The items specified in Tables 3 and 4 below, except –

(a) any such item which is not, and is not in the nature of, a building or structure;

(b) any part of any such item which does not form an integral part of such item as a building or structure or as being in the nature of a building or structure;

(c) cymaint o unrhyw leinin rhag tân neu leinin arall sy'n ffurfio rhan o unrhyw beiriannau neu beirianwaith a adnewyddir fel arfer, yn sgil ei ddefnydd normal ar ôl cyfnod o lai na hanner cant o wythnosau;

(ch) unrhyw eitem yn Nhabl 4 nad yw ei chynhwysedd ciwbig (o'i mesur yn allanol gan hepgor sylfeini, gosodiadau, cynheiliaid ac unrhyw beth nad yw'n rhan annatod o'r eitem) yn fwy na phedwar can metr ciwbig ac y gellir ei symud yn rhwydd o un safle a'i hailgodi yn ei chyflwr gwreiddiol ar safle arall heb chwalu'n sylweddol unrhyw strwythur sy'n ei hamgylchynu.

### **TABL 3**

Argaeaeu.

Byndiau.

Cafnau, cwndidau a dwythellau.

Casinau a leinwyr ffynhonnau.

Craeniau sefydlog.

Dyfeisiau i droi tryciau neu wagenni.

Ffwrneisi chwythfa.

(c) so much of any refractory or other lining forming part of any plant or machinery as is customarily renewed by reason of normal use at intervals of less than fifty weeks;

(d) any item in Table 4 the total cubic capacity of which (measured externally and excluding foundations, settings, supports and anything which is not an integral part of the item) does not exceed four hundred cubic metres and which is readily capable of being moved from one site and re-erected in its original state on another without the substantial demolition of any surrounding structure.

### **TABLE 3**

Blast furnaces.

Bridges, tunnels, tunnel linings, tunnel supports and viaducts.

Bunds.

Chimneys and flues.

Coking ovens.

Cooling ponds.



Ffyrnau colsid.

Liffitiau llongau ac angorfeydd adeiladu.

Mastiau (gan gynnwys rhaffau tynhau) a thyrau ar gyfer signalau cyfathrebu neu radar.

Pen gwaith ar gyfer –

Mwyngloddiau, chwareli a phyllau;

Ffynhonnau.

Pontydd, twneli, leiniau twneli, cynheiliaid twneli a thraphontydd.

Pontynau arnofiol, ynghyd ag unrhyw bontydd neu bomprenni nad ydynt o natur dros dro a ddefnyddir mewn cysylltiad â'r pontynau hynny.

Pyllau oeri.

Simneiau a ffliwiau.

Sylfeini, gosodiadau, nenbontydd sefydlog, cynheiliaid, rhodfeydd, grisffyrdd, canllawiau, brigdrawstiau, llwyfannau, glanfeydd a platfformau.

Telesgopau radio.

Trawsdrowyr a throfyrdau.

Tyllau archwilio, gwelyau a chilfachau.

Tyrau falfiau.

Tyrbinau a generaduron.

**TABL 4**

Dams.

Fixed cranes.

Floating pontoons, with any bridges or gangways not of a temporary nature used in connection with such pontoons.

Flumes, conduits and ducts.

Foundations, settings, fixed gantries, supports, walkways, stairways, handrails, catwalks, stages, staites and platforms.

Headgear for –

Mines, quarries and pits;

Wells.

Masts (including guy ropes) and towers for radar or communications signals.

Pits, beds and bays.

Radio telescopes.

Shiplifts and building berths.

Tipplers.

Transversers and turntables.

Turbines and generators.

Valve towers.

Well casings and liners.

**TABLE 4**

Adweithyddion a llestri gwasgedd adweithyddion.

Anweddwyr.

Biniau a hoprannau.

Boeleri.

Bynceri.

Cerwyni.

Ciwpolâu.

Cronaduron hydroilig.

Cronfeydd dr.

Crynowyr asid.

Cyddwysyddion a sgwrwyr.

Cyflymyddion.

Cynilyddion, cyfnewidwyr gwres, adferyddion, atgynhyrchwyr ac uwchdwymyddion.

Difawyr a llosgyddion sbwriel.

Distyll-lestri.

Generaduron, puryddion, glanhawyr, dalyddion a chynhyrchwyr nwy.

Golchfeydd glo.

Hidlwyr a gwahanwyr.

Llosgyddion, trawsnewidwyr, ffwrneisi, odynau, stofiau a ffyrnau.

Accelerators.

Acid concentrators.

Bins and hoppers.

Boilers.

Bunkers.

Burners, converters, furnaces, kilns, stoves and ovens.

Chambers and vessels.

Condensers and scrubbers.

Coolers, chillers and quenchers.

Cupolas.

Cyclones.

Economisers, heat exchangers, recuperators, regenerators and superheaters.

Evaporators.

Filters and separators.

Gas producers, generators, purifiers, cleansers and holders.

Hydraulic accumulators.

Precipitators.

Reactors and reactor pressure vessels.

Refuse destructors and incinerators.

Oeryddion, lledoeryddion a throchoeryddion.

Retortau.

Sbardunau.

Seiclunau.

Seilos.

Siamberi a llestri.

Tanciau.

Twneli gwynt.

Tyrau a cholofnau.

Reservoirs.

Retorts.

Silos.

Stills.

Tanks.

Towers and columns.

Vats.

Washerries for coal.

Wind tunnels.

## **[ENDNOTES – WILL APPEAR IN PRINTED VERSION AS FOOTNOTES]**

(a) 1988 p.41. Diwygiwyd paragraff 2(8) o Atodlen 6 gan baragraff 38(8) o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p.42). Gweler adran 146(6) ar gyfer y diffiniad o 'prescribed'. Datganolwyd y pwerau hyn, mewn perthynas â Chymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672); gweler y cyfeiriad at Ddeddf Cyllid Llywodraeth Leol 1988 yn Atodlen 1.

(a) 1988 c.41. Paragraph 2(8) of Schedule 6 was amended by paragraph 38(8) of Schedule 5 to the Local Government and Housing Act 1989 (c.42). See section 146(6) for the definition of 'prescribed'. These powers are 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.

b. O.S. 1994/2680, sy'n parhau effaith Rheoliadau Prisio ar gyfer Ardrethu (Peiriannau a Pheirianwaith) 1989 (O. S. 1989/441) ynghl ag unrhyw ddiwrnod cyn 1 Ebrill 1995.

(b) S.I. 1994/2680, which continues in effect the Valuation for Rating (Plant and Machinery) Regulations 1989 (S.I. 1989/441) in relation to any day before 1<sup>st</sup> April 1995.

c. 1998 p.38.

(c) 1998 c.38.

(ch) 1961 p.34.

(d) 1961 c.34.

(d) 1954 p.70.

(e) 1954 c.70.