

## **LEGISLATION COMMITTEE – SUBORDINATE LEGISLATION RECORD**

**Legislation Committee numbers:**

LC62

**Titles:**

The Non-Domestic Rating  
(Chargeable Amounts)  
(Wales) Regulations 1999

**Associated Documents :**

- Report of the Legal Adviser

LC62(R)

**Legislation Committee consideration (date)**

14 March 2000

**Urgency procedures (if applicable)**

Coming into Force:

31 December 1999

**Any further comments:**



# THE NATIONAL ASSEMBLY FOR WALES

## REPORT FOR LEGISLATION COMMITTEE

### The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 1999

#### **Background**

Non-domestic rates are payable by reference to a "chargeable amount" which is calculated for each chargeable day.

Sections 43, 45 and 54 of the Local Government Finance Act 1988 contain provision for the calculation of this "chargeable amount" in relation to occupied hereditaments (section 43), unoccupied hereditaments (section 45) and hereditaments shown in the central rating list (section 54).

Under section 58 of the Act the Assembly is empowered to make regulations specifying different rules for the calculation of "the chargeable amount" in the above cases. The present Regulations make such provision.

Section 58(9) contains a restriction that in making such regulations the Assembly is to secure (so far as practicable) that the amount payable as non-domestic rate does not exceed the amount which it would be likely to be if the regulations had not been made.

Section 58(8) provides that in order to be effective in any particular financial year, regulations must come into force before January 1 immediately preceding that year. Thus to be effective for the financial year beginning 1<sup>st</sup> April 2000, the present Regulations had to be made before the end of 1999. They were made under the urgency procedure on 23 December 1999.

Although complex, the provisions in these Regulations are much simpler than those in the current 1994 Regulations (SI 3279).

#### **Standing Order 11**

There are some potential points here. The appropriate Assembly Secretary will need to be given the opportunity of commenting on these under SO 11.4.

It is understood that there may be proposals for amending the present Regulations. In that event the matters identified could be rectified by the amending regulations.

#### **Regulation 3(1)**

Section 58(1) requires regulations under that section to be made in relation to a "relevant period". The term "relevant period" is defined in subsection (10)(a) as a period of five years.

Thus although section 58(4) indicates that a chargeable amount under the regulations may be the same as under the Act and although section 58(8) confirms that regulations may be amended or revoked, it seems clear that the intention of section 58 is that regulations should be made to cover a period of five years.

Since the present Regulations purport to be made only for a "relevant period" of three years they do not provide ratepayers with any indication of what is intended for the remainder of the five year period.

Thus there appears to be doubt as to whether the regulations as presently drafted are within the Assembly's powers.

### **Regulation 5**

It seems that "which" should have been omitted from line 2. This is of some significance in drafting terms since it makes the provisions of Regulation 5 difficult to follow.

### **General Observations**

In addition to the above matters which may require reporting under SO 11, the following general observations are made in respect of minor drafting issues and by way of explanation in relation to certain points.

### **Main Headings**

In the main heading to the actual Regulations, the final S has been omitted from "STATUTORY INSTRUMENTS".

The subject heading may need to be as follows to accord with Statutory Publications Office categories -

## **RATING AND VALUATION, WALES**

### **Recital of Powers**

It has been confirmed that section 58(9) is complied with. Although not done in the previous regulations, a statement to this effect could usefully have been included in either the recital of powers or the Explanatory Note.

### **Footnotes**

It is appreciated that the footnotes have been put together on the final page to avoid difficulties with the word processor. It is assumed the printed version will have the footnotes on the appropriate pages.

### **Regulation 2(1) – Welsh text**

The form -

"mae i ... yr ystyr a roddir yn ..."

has caused soft mutation except where Welsh adaptations of English words have been used eg. "tribiwnlys".

But the alphabetical order is still determined by the non-mutated form, and where the Welsh term is given in parenthesis in the English text it appears without the mutation. Given that consistency of form for defined terms (particularly in the actual definition clause) is of some significance, it is thought that it should have been possible to word the Welsh text so as to avoid mutation of the defined term.

### **Regulation 2(1) "relevant period"**

It is not immediately apparent that this term is used other than in Regulation 3. In that event the definition in Regulation 2(1) could have been dispensed with. Ie. it would be clear in Regulation 3(2) and (3) that the "relevant period" is that referred to in 3(1).

### **Regulation 4(3)(a) and (c)(i)**

These cover all Crown hereditaments because prior to 1 April 2000 Crown hereditaments are exempt from rating and, as a consequence, do not appear on any rating list and do not have a rateable value. The change which takes effect from 1 April 2000 results from the repeal of section 65(5) – (7D) of the 1988 Act by the Local Government and Rating Act 1997 and the insertion by that Act of a new section 65A. These changes are effected from 1 April 2000 by SI 1998/2329.

### **Regulation 4(3)(b)(i)**

"my" appears to be a misprint for "any". It is thought that this should be capable of correction in the printing of the Regulations.

### **Regulation 6**

The heading should be in bold print.

### **Regulation 7**

Paragraph (b) in the Welsh text is wrongly lettered as "(a)". It is thought that this can be corrected when the regulations are printed.

### **Regulation 8**

Section 58(3) authorises the prescription of rules whereby the chargeable amount will be calculated on a basis which replaces that in the Act.

Thus the provision in Regulation 8 would have been drafted more consistently with the enabling powers if it had substituted a new provision for the calculation of the "chargeable amount" instead of applying a reduction formula to chargeable amounts calculated under the Act.

Since the effect of the provision would be the same, however, it is not considered that this is a matter which needs to be reported under SO 11.

### **Regulation 11(1)**

This provision is the same as in the 1994 Regulations (SI 3279). It is intended to allow a valuation officer to certify a value in place of that shown in the list, in circumstances where, normally as a result of an appeal made by the ratepayer, a new valuation figure is due to be substituted but the formal process has not been completed.

### **Regulation 11(3), (5)(a) and (7)**

Staff responsible for these regulations have noted that the references in (3) and (5)(a) should be to "regulation 12" and that the reference in (7) should be to "regulations 8 and 10".

Since the printed regulations have not yet been issued it is suggested that these errors can be corrected in the printed version.

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**JOHN H TURNBULL**

Legal Adviser

Legislation Committee

Ref: LAD 01-01-056

18 January 2000



**Cynulliad Cenedlaethol Cymru****OFFERYNNAU STATUDOL****National Assembly for Wales****STATUTORY INSTRUMENTS****1999 Rhif (Cy. )****1999 No. (W. )****ARDRETHU, CYMRU****RATING, WALES****Rheoliadau Ardrethu Annomestig (Symiau  
y Gellir eu Codi) (Cymru) 1999****The Non-Domestic Rating (Chargeable  
Amounts) (Wales) Regulations 1999****NODYN ESBONIADOL****EXPLANATORY NOTE***(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)**(This note is not part of the Regulations)*

Mae'r Rheoliadau hyn yn darparu ar gyfer y cyfnod o dair blynedd yn dechrau ar 1af Ebrill 2000, y swm y gellir ei godi ac y mae'r sawl sy'n talu'r ardrethi yn atebol i'w dalu o dan amgylchiadau penodol mewn perthynas ag ardrethi annomestig o dan Ran III o Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988"). Maent yn gymwys at ddibenion cyfrifo'r swm y gellir ei godi yn lle adrannau 43, 45 neu 54 o Ddeddf 1988. Maent yn darparu hefyd ynghylch ardystio gwerthoedd ardrethol gan swyddogion prisio.

These Regulations make provision for the period of three years beginning on 1<sup>st</sup> April 2000, in relation to non-domestic rates under Part III of the Local Government Finance Act 1988 ("the 1988 Act"), as to the chargeable amount for which a ratepayer is liable in certain circumstances. They apply for the purposes of calculating the chargeable amount in the place of sections 43, 45 or 54 of the 1988 Act. They also make provisions as to certifying of rateable values by valuation officers.



Mae'r Rheoliadau hyn yn darparu ar gyfer gostwng y swm y gellir ei godi neu ar gyfer cyfrifo'r swm y gellir ei godi pan fydd yr hereditament dan sylw yn cael ei ddangos ar restr leol neu ganolog (gweler adrannau 42 a 53 o Ddeddf 1988) a bod amodau penodol yn cael eu bodloni.

Mae rheoliad 4 yn diffinio'r hereditamentau y mae'r Rheoliadau yn gymwys iddynt ac mae Rheoliadau 5 a 6 yn diffinio termau penodol a ddefnyddir yn y fformwlâu yn Rheoliadau 8 a 9.

Mae Rheoliad 7 yn pennu'r amodau pan fydd Rheoliad 8 yn gymwys. Mae Rheoliad 8 yn pennu'r gostyngiadau a wneir yn y swm y gellir ei godi o dan amgylchiadau penodol.

Mae Rheoliad 9 yn pennu'r amgylchiadau pan fydd Rheoliad 10 yn gymwys. Mae rheoliad 10 yn pennu'r rheolau ar gyfer penderfynu'r swm y gellir ei godi mewn achosion penodol sydd wedi'u diffinio. Mae'n cyfyngu ar y gostyngiad yn y swm y gellir ei godi yn y blynyddoedd ariannol 2000, 2001 a 2002 o'i gymharu â'r swm y gellir ei godi ar gyfer y cyfnod cyn 1 Ebrill 2000.

Mae rheoliad 11 yn darparu ynglŷn ag ardystio gwerthoedd penodol y mae angen eu hardystio o dan y Rheoliadau gan y swyddog prisio priodol (a ddiffinnir yn rheoliad 2). Mae rheoliad 12 yn darparu ynglŷn ag apelau yn erbyn ardystiadau.

These Regulations make provision for reductions to or the calculation of the chargeable amount where the hereditament in question is shown in a local or central list (see sections 42 and 53 of the 1988 Act) and where certain conditions are met.

Regulation 4 defines the hereditaments to which the Regulations apply and Regulations 5 and 6 define certain terms used in the formulae in Regulations 8 and 9.

Regulation 7 specifies the conditions where Regulation 8 applies. Regulation 8 specifies the reductions which are made in the chargeable amount in specified circumstances.

Regulation 9 specifies the conditions where Regulation 10 applies. Regulation 10 specifies the rules for determining the chargeable amount in certain defined cases. It limits the reduction in the chargeable amount in the financial years 2000, 2001 and 2002 compared to the chargeable amount for the period before 1<sup>st</sup> April 2000.

Regulation 11 makes provision about certification by the appropriate valuation officer (defined in regulation 2) of certain values which are required under the Regulations to be certified. Regulation 12 makes provision about appeals against certification.

## STATUTORY INSTRUMENT

### OFFERYNNAU STATUDOL

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1999 Rhif (Cy. )

### ARDRETHU, CYMRU

#### Rheoliadau Ardrethu Annomestig (Symiau y Gellir eu Codi) (Cymru) 1999

Wedi'u gwneud 23 Rhagfyr 1999

Yn dod i rym 31 Rhagfyr 1999

*Mae Cynulliad Cenedlaethol Cymru yn gwneud y Rheoliadau canlynol drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 58 a 143(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1988<sup>(a)</sup> ac a freiniwyd ynddo bellach i'r graddau y maent yn arferadwy yng Nghymru<sup>(b)</sup>:*

#### Enwi, cychwyn a chymhwyso

1.-(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Symiau y Gellir eu Codi) (Cymru) 1999 a deuant i rym ar 31 Rhagfyr 1999.

1999 No. (W. )

### RATING, WALES

#### The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 1999

Made 23<sup>rd</sup> December 1999

Coming into force 31<sup>st</sup> December 1999

*The National Assembly for Wales makes the following Regulations in exercise of the powers conferred on the Secretary of State by sections 58 and 143(1) and (2) of the Local Government Finance Act 1988<sup>(a)</sup> which are now vested in it so far as exercisable in Wales<sup>(b)</sup>:*

#### Citation, commencement and application

1.-(1) These Regulations may be cited as the Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 1999 and shall come into force on 31<sup>st</sup> December 1999.

(2) Mae'r Rheoliadau hyn yn gymwys i Gymru'n unig.

(2) These Regulations apply only to Wales.

## Dehongli

## Interpretation

2.-(1) Yn y Rheoliadau hyn:

2.-(1) In these Regulations:

Ystyr "A" ("A") yw'r gwerth ardrethol a ddangosir ar gyfer hereditament ar restr ar 1 Ebrill 2000 neu'r gwerth a ardystir gan y swyddog prisio priodol fel y gwerth ardrethol a fyddai wedi bod yn gymwys i'r hereditament ar 1 Ebrill 2000;

"A" ("A") means the rateable value shown for a hereditament in a list on 1<sup>st</sup> April 2000 or the value certified by the appropriate valuation officer as the rateable value which would have been applicable to the hereditament on 1st April 2000;

mae i "atebolrwydd sylfaenol" ("BL") ("*base liability*") yr ystyr a roddir yn rheoliad 5;

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

ystyr "B" ("B") yw'r lluosydd ardrethu annomestig ar gyfer y flwyddyn berthnasol;

"appropriate valuation officer" ("*swyddog prisio priodol*") –

mae i "flwyddyn berthnasol" ("*relevant year*") yr ystyr a roddir yn rheoliad 3(2);

(a) with respect to a hereditament in relation to which regulations under section 53(1) of the Act (contents of central lists) are in force, means the central valuation officer;

ystyr "C" ("C") yw'r gwerth ardrethol ar gyfer yr hereditament a ddangosir ar restr ardrethu ar gyfer y diwrnod perthnasol;

(b) with respect to a hereditament in relation to which no such regulations are in force, means the valuation officer maintaining the list in which the hereditament is (or,

mae i "gyfnod perthnasol" ("*relevant period*") yr ystyr a roddir yn rheoliad 3(1);

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

mae i "ddiwrnod perthnasol" ("*relevant day*") yr ystyr a roddir yn rheoliad 3(3);

as the context requires, would be) shown;

mae i "hereditament diffiniedig" ("*defined hereditament*") yr ystyr a roddir yn rheoliad 4;

"B" ("*B*") means the non-domestic rating multiplier for the relevant year;

mae i "hereditament y Goron" ("*Crown hereditament*") yr un ystyr ag sydd i "Crown hereditament" yn adran 65A (4) o'r Ddeddf<sup>(c)</sup>;

"base liability" ("*BL*") ("*atebolrwydd sylfaenol*") has the meaning given in regulation 5;

"C" ("*C*") means the rateable value for the hereditament shown in a rating list for the relevant day;

mae i "person â buddiant" ("*interested person*") yr un ystyr ag sydd i "interested person" yn Rheoliadau Ardrethu Annomestig (Newid Rhestri ac Apeliadau) 1993 <sup>(ch)</sup>

"Crown hereditament" ("*hereditament y Goron*") has the same meaning as in section 65A (4) of the Act <sup>(c)</sup> ;

mae i "person dynodedig" ("*designated person*") yr un ystyr ac sydd iddo yn Rheoliadau Rhestr Ardrethu Canolog (Cymru) 1999 <sup>(d)</sup>;

"defined hereditament" ("*hereditament diffiniedig*") has the meaning given in regulation 4;

"designated person" ("*person dynodedig*") has the same meaning as in the Central Rating List (Wales) Regulations 1999<sup>(d)</sup>

ystyr "rhestr" ("*list*") yw'r rhestr ardrethu annomestig leol berthnasol neu restr sy'n cael ei llunio a'i chadw'n unol ag adran 53 o'r Ddeddf;

"interested person" (*person â buddiant*) has the same meaning as in the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 <sup>(e)</sup>

mae i "swm tybiannol y gellir ei godi" ("*NCA*") ("*notional chargeable amount*") yr ystyr a roddir yn rheoliad 6;

"list" ("*rhestr*") means the relevant local non-domestic rating list or a list compiled and maintained in accordance with section 53 of the Act;

ystyr "swyddog prisio priodol" ("*appropriate valuation officer*") –

"notional chargeable amount" ("*NCA*") ("*y swm*

(a) mewn perthynas â

hereditament y mae rheoliadau o dan adran 53 (1) o'r Ddeddf (cynnwys y rhestr canolog) mewn grym ynglŷn ag ef, yw'r swyddog prisio canolog;

- b. mewn perthynas â hereditament nad oes unrhyw reoliadau o'r fath mewn grym ynglŷn ag ef, yw'r swyddog prisio sy'n cadw'r rhestr y mae'r hereditament wedi'i ddangos arni (neu y byddai'n cael ei ddangos arni, yn ôl yr hyn a fynnir gan y cyd-destun);

mae i "tribiwnlys prisio perthnasol" ("*relevant valuation tribunal*") yr un ystyr ag sydd i "relevant valuation tribunal" yn Rheoliadau Ardrethu Annomestig (Newid Rhestr i ac Apeliadau) 1993;

(2) O ran person dynodedig, mae cyfeiriadau at hereditament person dynodedig yn gyfeiriadau at unrhyw hereditament neu, fel y bo'r achos, yn gyfeiriadau at ddisgrifiad neu ddsbarth o hereditamentau, a ragnodir mewn perthynas â'r person dynodedig hwnnw.

**Y cyfnod perthnasol a'r diwrnod perthnasol**

tybiannol y gellir ei godi") has the meaning given in regulation 6;

"relevant day" ("*diwrnod perthnasol*") has the meaning given in regulation 3(3);

"relevant period" ("*cyfnod perthnasol*") has the meaning given in regulation 3(1);

"relevant valuation tribunal" ("*tribiwnlys prisio perthnasol*") has the same meaning as in the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993;<sup>(f)</sup>

"relevant year" ("*blwyddyn berthnasol*") has the meaning given in regulation 3(2).

(2) In the case of a designated person references to a hereditament of a designated person are references to any hereditament or, as the case may be, description or class of hereditaments prescribed as respects that designated person.

**The relevant period and the relevant day**

3.-(1) Y cyfnod sy'n cynnwys y blynyddoedd ariannol sy'n dechrau ar

1 Ebrill 2000, 1 Ebrill 2001 ac 1 Ebrill 2002 yw'r cyfnod perthnasol y mae'r Rheoliadau hyn yn gymwys iddynt, yn unol ag adran 58 o'r Ddeddf.

(2) Blwyddyn ariannol sy'n dechrau ar 1 Ebrill ac sy'n dod o fewn y cyfnod perthnasol yw blwyddyn berthnasol.

(3) Diwrnod y gellir codi swm ynglyn ag ef ac sy'n dod o fewn y cyfnod perthnasol yw diwrnod perthnasol.

### **Hereditament diffiniedig**

4.-(1) O ran diwrnod perthnasol, mae hereditament yn hereditament diffiniedig os yw'r amod ym mharagraff (2) wedi'i fodloni.

(2) Yr amod yn y paragraff hwn yw bod yr hereditament yn cael ei ddangos ar restr ar gyfer -

- (a) 31 Mawrth 2000, a
- (b) y diwrnod perthnasol, ac
- (c) pob diwrnod (os oes un) sy'n dod ar ôl 31 Mawrth 2000 a chyn y diwrnod perthnasol.

3.-(1) The relevant period in relation to which, in accordance with section 58 of the Act, these Regulations apply, is the period consisting of the financial years beginning on 1<sup>st</sup> April 2000, 1<sup>st</sup> April 2001 and 1<sup>st</sup> April 2002.

(2) A relevant year is a financial year beginning on 1<sup>st</sup> April and falling within the relevant period.

(3) A relevant day is a chargeable day falling within the relevant period.

### **Defined hereditament**

4.-(1) As regards a relevant day a hereditament is a defined hereditament if the condition in paragraph (2) is fulfilled.

(2) The condition in this paragraph is that the hereditament is shown in a list for –

- (a) 31<sup>st</sup> March 2000, and
- (b) the relevant day, and  
each day (if any) falling after 31<sup>st</sup> March 2000 and before the relevant day.

(3) At ddibenion y rheoliad hwn:

(a) trinnir hereditament y Goron fel petai wedi'i ddangos ar restr ar gyfer 31 Mawrth 2000;

(b) trinnir hereditament fel petai wedi'i ddangos ar restr ardrethu annomestig ar gyfer Mawrth 2000 os-

i) bydd yn syrthio o fewn unrhyw ddisgrifiad yn yr Atodlen i Reoliadau Rhestr Ardrethu Canolog 1994 <sup>(dd)</sup> ar gyfer 31 Mawrth 2000; a

ii) os dangosir ef ar restr ardrethu annomestig leol ar gyfer 1 Ebrill 2000;

(c) cyn gynted ag y bo'n ymarferol ar ôl i'r rheoliadau hyn ddod i rym, rhaid i'r swyddog prisio priodol ardystio'r gwerth ardrethol a fyddai wedi bod yn gymwysadwy i

i) hereditament y Goron ar 31 Mawrth 2000; a

ii) hereditament a drinnir fel petai wedi'i ddangos ar restr ardrethu annomestig leol ar gyfer 31 Mawrth 2000 yn rhinwedd paragraff (b) uchod;

petai wedi cael ei ddangos ar y rhestr ar gyfer y diwrnod hwnnw.

(3) For the purposes of this regulation:

- a. a Crown hereditament shall be treated as having been shown in a list for 31<sup>st</sup> March 2000;
- b. a hereditament shall be treated as having been shown in a local non-domestic rating list for 31<sup>st</sup> March 2000 if it -

i) falls within my description in the Schedule to the Central Rating List Regulations 1994 <sup>(f)</sup> for 31<sup>st</sup> March 2000; and

ii) is shown in a local non-domestic rating list for 1<sup>st</sup> April 2000;

- c. as soon as practicable after the coming into force of these regulations, the appropriate valuation officer shall certify the rateable value which would have been applicable to

i) a Crown hereditament on 31<sup>st</sup> March 2000; and

ii) a hereditament treated as having been shown in a local non-domestic rating list for 31<sup>st</sup> March 2000 by virtue of paragraph (b) above;

if it had been shown in the list for that day.

## Atebolrwydd sylfaenol

5.-(1) Ceir yr atebolrwydd sylfaenol ("BL") ar gyfer hereditament diffiniedig:

(a) yr ardystiwyd gwerth ardrethol ar ei gyfer gan y swyddog prasio priodol o dan reoliad 4 drwy luosogi â 0.443 y gwerth ardrethol a ardystiwyd felly; a

- a. (b) mewn unrhyw achos arall, drwy ddefnyddio'r fformwla  $CA \times 366$  lle CA yw'r swm y gellir ei godi ar gyfer 31 Mawrth 2000 ynglŷn â'r hereditament diffiniedig a gyfrifwyd yn unol â darpariaethau Rhan III o'r Ddeddf.

Swm tybiannol y gellir ei godi

6. Ceir y swm tybiannol y gellir ei godi ("NCA"), ar gyfer hereditament diffiniedig drwy ddefnyddio'r fformwla:

$A \times 0.412$

## Achos y mae rheoliad 8 yn gymwys iddo

7. Mae Rheoliad 8 yn gymwys I hereditament diffiniedig -

- a. os yw gwerth ardrethol yr hereditament ar 1 Ebrill 2000 wedi'i ddangos ar restr am £25,000 neu lai, ac

- os yw NCA yn fwy na  $BL \times 1.1$ , ac

## Base liability

5.- The base liability ("BL") for a defined hereditament which:

(a) in respect of which a rateable value has been certified by the appropriate valuation officer under regulation 4 shall be found by multiplying 0.443 by the rateable value so certified; and

(b) in any other case, shall be found by applying the formula  $CA \times 366$  where CA is the chargeable amount for 31<sup>st</sup> March 2000 in respect of the defined hereditament calculated in accordance with the provisions of Part III of the Act.

Notional chargeable amount

6. The notional chargeable amount ("NCA") in respect of a defined hereditament shall be found by applying the formula:

$A \times 0.412$

## Case to which Regulation 8 applies

7. Regulation 8 applies to a defined hereditament if –

- (a) on 1<sup>st</sup> April 2000 the rateable value of the hereditament is shown in a list at £25,000 or less, and

- (b) NCA is greater than  $BL \times 1.1$ , and



- os yw meddiannydd yr hereditament yr un fath â'r meddiannydd ar 31 Mawrth 2000.

(c) the occupier of the hereditament is the same as the occupier on 31st March 2000.

**Y gostyngiadau sydd i'w gwneud o ran y swm y gellir ei godi**

**Reductions to be made in the chargeable amount**

8.-(1) Ar gyfer hereditament y mae'r rheoliad hwn yn gymwys iddo, rhaid i'r swm y gellir ei godi ar gyfer diwrnod perthnasol, fel y'i cyfrifir yn unol ag adrannau 43, 45 neu 54 o'r Ddeddf fel y bo'n briodol, gael eu gostwng â swm a gyfrifir drwy gymhwyso'r rheolau a ragnodir yn y rheoliad hwn ar yr amod y bydd y swm y gellir ei godi yn ddim os canlyniad gostwng y swm y gellir ei godi gan swm a gyfrifwyd felly yw cynhyrchu ffigur negyddol.

8.-(1) For a hereditament to which this regulation applies, the chargeable amount for a relevant day, as calculated in accordance with sections 43, 45 or 54 of the Act as appropriate, shall be reduced by an amount calculated by applying rules prescribed in this regulation provided that, if the result of reducing the chargeable amount by an amount so calculated is to produce a negative figure, the chargeable amount shall be nil.

(2) Yn y flwyddyn berthnasol sy'n dechrau ar 1 Ebrill 2000, rhaid gostwng y swm y gellir ei godi â swm ("TR") a gyfrifir drwy ddefnyddio'r fformwla fel a ganlyn:

(2) In the relevant year commencing on 1<sup>st</sup> April 2000, the chargeable amount shall be reduced by an amount ("TR") which shall be calculated by applying the formula as follows:

$$\underline{NCA - (BL \times 1.1)}$$

$$\underline{NCA - (BL \times 1.1)}$$

365

365

3. Yn y flwyddyn berthnasol sy'n dechrau ar 1 Ebrill 2001 rhaid gostwng y swm taladwy â swm sy'n hafal i:

- (3) In the relevant year commencing on 1<sup>st</sup> April 2001 the chargeable amount shall be reduced by an amount equal to:

$$TR \times 2/3$$

$$TR \times 2/3$$

- Yn y flwyddyn berthnasol sy'n dechrau ar 1 Ebrill 2002 rhaid gostwng y swm y gellir ei godi â swm sy'n hafal i:

TR x 1/3

### **Achos y mae rheoliad 10 yn gymwys iddo**

9. Mae Rheoliad 10 yn gymwys i herediament diffiniedig os yr un yw meddiannydd yr hereditament â'r meddiannydd ar 31 Mawrth 2000.

### **Rheolau ar gyfer penderfynu'r swm y gellir ei godi mewn achosion penodol**

10.-(1) Yn y flwyddyn berthnasol sy'n dechrau ar 1 Ebrill 2000, pan fydd yr NCA ar gyfer hereditament diffiniedig yn llai na  $BL \times 0.85$ , ceir y swm y gellir ei godi am ddiwrnod perthnasol ar gyfer yr hereditament hwnnw drwy ddefnyddio'r fformwla:

$$(BL \times \underline{C} \times 0.85)$$

( A )

365

(2) Yn y flwyddyn berthnasol sy'n dechrau ar 1 Ebrill 2001, pan fydd  $A \times B$  yn llai na  $BL \times 0.55$  ar gyfer hereditament diffiniedig, ceir y swm y gellir ei godi am ddiwrnod perthnasol ar gyfer yr hereditament hwnnw drwy

- (4) In the relevant year commencing on 1<sup>st</sup> April 2002 the chargeable amount shall be reduced by an amount equal to:

TR x 1/3

### **Case to which regulation 10 applies**

9. Regulation 10 applies to a defined hereditament if the occupier of the hereditament is the same as the occupier on 31<sup>st</sup> March 2000.

### **Rules for determining the chargeable amount in certain cases**

10.-(1) In the relevant year commencing on 1<sup>st</sup> April 2000, where the NCA in respect of a defined hereditament is less than  $BL \times 0.85$  the chargeable amount for a relevant day for that hereditament shall be found by applying the formula:

$$( BL \times \underline{C} \times 0.85 )$$

( A )

365

(2) In the relevant year commencing on 1<sup>st</sup> April 2001, where in respect of a defined hereditament  $A \times B$  is less than  $BL \times 0.55$  the chargeable amount for a relevant day for that hereditament shall be found by applying the formula:

$$(BL \times \underline{C} \times 0.55)$$

ddefnyddio'r fformwla:

$(BL \times C \times 0.55)$

( A )

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365

(3) Yn y flwyddyn berthnasol sy'n dechrau ar 1 Ebrill 2002, pan fydd  $A \times B$  yn llai na  $BL \times 0.1$  ar gyfer hereditament diffiniedig, ceir y swm y gellir ei godi ar gyfer yr hereditament hwnnw drwy ddefnyddio'r fformwla:

$(BL \times C \times 0.1)$

( A )

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365

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**Ardystiad gan y swyddog prisio priodol**

11.-(1) Rhaid i'r swyddog prisio priodol ardystio gwerth at ddibenion A yn rheoliad 2 (1) y dylid ei roi, ym marn y swyddog prisio, yn lle'r gwerth ardrethol a ddangosir ar restr ar 1 Ebrill 2000 cyn gynted ag y bo'n ymarferol ar ôl i'r amgylchiadau sy'n galw am yr ardystiad ddod i sylw'r swyddog prisio (p'un ai yn rhinwedd cais gan yr awdurdod bilio, Cynulliad Cenedlaethol Cymru neu'r sawl dan sylw sy'n talu'r ardrethi , neu fel arall).

( A )

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365\_

(3) In the relevant year commencing on 1<sup>st</sup> April 2002, where in respect of a defined hereditament  $A \times B$  is less than  $BL \times 0.1$  the chargeable amount for a relevant day for that hereditament shall be found by applying the formula:

$(BL \times C \times 0.1)$

( A )

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365

**Certification by appropriate valuation officer**

11.-(1) The appropriate valuation officer shall certify a value for the purposes of A in regulation 2(1) which in the valuation officer's opinion should be substituted for the rateable value shown in a list on 1<sup>st</sup> April 2000 as soon as practicable after the circumstances calling for the certification come to the valuation officer's attention (whether by virtue of an application by the billing authority, the National Assembly for Wales or the ratepayer concerned, or otherwise).

(2) Pan fydd y swyddog prisio priodol, p'un ai oherwydd penderfyniad tribiwnlys prisio neu fel arall, yn dod i'r farn bod ardystiad o dan unrhyw un o ddarpariaethau blaenorol y Rheoliadau hyn (heblaw ardystiad o'r fath a gadarnhawyd yn dilyn apêl) yn anghywir, rhaid i'r swyddog prisio ardystio'r gwerth, ym marn y swyddog prisio, y dylid ei roi yn lle'r gwerth a ardystiwyd yn wreiddiol.

(3) Bydd i ardystiad o dan baragraff (2) effaith at ddibenion darpariaethau blaenorol y Rheoliadau hyn yn lle'r ardystiad blaenorol, a bernir y bydd unrhyw apêl yn erbyn yr ardystiad blaenorol o dan reoliad 11 o'r Rheoliadau hyn wedi'i dynnu'n ôl.

(4) Rhaid i'r swyddog prisio sy'n ardystio gwerth yn unol â'r Rheoliadau hyn anfon copi o'r ardystiad :

(a) i'r awdurdod bilio dan sylw, neu, i'r graddau y mae'n ymwneud ag atebolrwydd o dan adran 54 o'r Ddeddf, i Gynulliad Cenedlaethol Cymru; a

(b) ac eithrio yn achos ardystiad o dan reoliad 4 (3)(c)(i) y sawl dan sylw sy'n talu'r ardrethi.

(2) Where, whether by reason of a decision of a valuation tribunal or otherwise, the appropriate valuation officer forms the opinion that a certification under any of the foregoing provisions of these Regulations (other than such a certification which has been confirmed on appeal) is inaccurate, the valuation officer shall certify the value which in the opinion of the valuation officer should be substituted for that originally certified.

(3) A certification under paragraph (2) shall have effect for the purposes of the foregoing provisions of these Regulations in place of the previous certification, and any appeal against the previous certification under regulation 11 of these Regulations shall be deemed to have been withdrawn.

(4) The valuation officer certifying a value pursuant to these Regulations shall send a copy of the certification to:

(a) the billing authority concerned or, insofar as it relates to a liability under section 54 of the Act, the National Assembly for Wales; and

(b) except in the case of a certification under regulation 4(3) (c)(i) the ratepayer concerned.

(5) Rhaid anfon gyda'r copi o ardystiad a anfonwyd at y sawl sy'n talu'r ardrethi yn unol â pharagraff (4) uchod ddatganiad o effaith, mewn perthynas â'r ardystiad :

(a) rheoliad 11 o'r Rheoliadau hyn; a

(b) paragraff (3) uchod, pan fo'n ardystiad o dan baragraff (2) uchod,

a gellir ei anfon i gyfeiriad hysbys diwethaf y sawl sy'n talu'r ardrethi neu i gyfeiriad yr hereditament dan sylw.

(6) Rhaid i'r swyddog prisio sy'n ardystio gwerth yn unol â'r Rheoliadau hyn gadw'r ardystiad ac fe gaiff person ei archwilio ar unrhyw adeg resymol.

(7) Pan fydd y swyddog prisio priodol yn ardystio gwerth ar gyfer hereditament diffiniedig yn unol â'r Rheoliadau hyn, rhaid i'r awdurdod bilio gymhwyso'r rheolau a ragnodir yn rheoliadau 8 a 9 gan roi sylw i'r ardystiad.

## **Apelau yn erbyn ardystiad**

(5) The copy of a certification sent to the ratepayer in pursuance of paragraph

(4) above shall be accompanied by a statement of the effect, in relation to the certification of:

(a) regulation 11 of these Regulations; and

(b) where it is a certification under paragraph (2) above, paragraph (3) above,

and may be sent to the ratepayer's last known address or to the address of the hereditament in question.

(6) The valuation officer certifying a value pursuant to these Regulations shall retain the certification and a person may at any reasonable time inspect it.

(7) Where the appropriate valuation officer certifies a value in respect of a defined hereditament pursuant to these Regulations, the billing authority shall apply the rules prescribed in regulations 8 and 9 having regard to the certification.

## **Appeals against certification**

12.-(1) Yn ddarostyngedig i baragraff (5), pan fydd person sydd â buddiant mewn perthynas â hereditament y mae ei werth wedi'i ardystio gan swyddog prisio priodol (at ddiben A yn rheoliad 2(1)) yn anfodlon ar y gwerth a ardystiwyd felly, caiff apelio yn erbyn yr ardystiad yn unol â'r rheoliad hwn.

(2) Rhaid cychwyn apêl o dan baragraff (1) drwy gyflwyno, cyn

1 Ebrill 2001, hysbysiad i'r swyddog prisio yn datgan rhesymau'r apelydd dros fod yn anfodlon.

3. Oni fydd y naill neu'r llall o'r canlynol yn digwydd o fewn pedair wythnos o ddyddiad cyflwyno'r hysbysiad o resymau'r apelydd o dan baragraff (2), sef

a. bod yr hysbysiad wedi'i dynnu'n ôl, neu

• bod y swyddog prisio priodol a'r apelydd yn cytuno'n ysgrifenedig ynglŷn â'r gwerth y dylid ei ardystio,

rhaid cyfeirio'r anghytundeb ar ddiwedd y cyfnod hwnnw gan y swyddog hwnnw i'r tribiwnlys prisio perthnasol fel apêl yn erbyn yr ardystiad hwnnw.

12.-(1) Subject to paragraph (5), where an interested person in relation to a hereditament in respect of which a value is certified by an appropriate valuation officer (for the purpose of A in regulation 2 (1)) is dissatisfied with the value so certified, that person may appeal against the certification in accordance with this regulation.

(2) An appeal under paragraph (1) shall be initiated by serving, before

1<sup>st</sup> April 2001, a notice on the valuation officer stating the appellant's reasons for being dissatisfied.

(3) Unless within four weeks of the date of the service of the notice of the appellant's reasons under paragraph (2), either –

(a) the notice is withdrawn, or

(b) the appropriate valuation officer and the appellant agree in writing as to the value which should be certified,

the disagreement shall at the expiry of that period be referred by that officer to the relevant valuation tribunal as an appeal against that certification.

(4) Mae rhan VI o Reoliadau Ardrethu Annomestig (Newid Rhestri ac Apelau) 1993) yn gymwys i apêl o dan y rheoliad hwn.

(5) Ni chaniateir i unrhyw apêl gael ei wneud yn erbyn ardystiad a roddwyd gan swyddog prisio priodol yn unol â rheoliad 4.

Llofnodwyd ar ran Cynulliad Cenedlaethol Cymru o dan adran 66(1) o Ddeddf Llywodraeth Cymru 1998<sup>(e)</sup>

*Dafydd Elis Thomas 23 Rhagfyr 1999*

Llywydd y Cynulliad Cenedlaethol

(a) 1988 p.41. Diwygir adran 143(2) gan baragraff 72(2) o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p.42). Diwygir paragraff 3(2) o Atodlen 6 gan baragraff 38(13) o Atodlen 5 i Ddeddf 1989.

(b) Gweler Gorchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S.1999/672)

(c) Mewnosodwyd adran 65A gan adran 3 o Ddeddf Llywodraeth ac Ardrethu 1997 (p.29)

(ch) O.S. 1993/291

(d) O.S. 1999/

(dd) O.S. 1994/3121

(e) 1998.p.38

(4) Part VI of the Non-Domestic Rating (Alteration of Lists and Appeals) Regulations 1993 applies in relation to an appeal under this regulation.

(5) No appeal may be made against a certification given by an appropriate valuation officer in accordance with regulation 4.

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998<sup>(g)</sup>

1999

The Presiding Officer of the National Assembly

**(a) 1988 c.41. Section 143(2) is amended by paragraph 72 (2) of Schedule 5 to the Local Government and Housing Act 1989 (c.42.) Paragraph 3(2) of Schedule 6 is amended by paragraph 38(13) of Schedule 5 to the 1989 Act**

**(b) See the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).**

**(c) Section 65A was inserted by section 3 of the Local Government and Rating Act 1997 (c.29)**

**(d) S.I. 1999/**

**(e) S.I. 1993/291**

**(f) S.I. 1994/3121**

**(g) 1998 c.38**