



---

**CYNULLIAD CENEDLAETHOL CYMRU**

---

**OFFERYNNAU STATUDOL**

---

**2000 Rhif 948 (Cy. 41)****ARDRETHU A PHRSIO,  
CYMRU****Gorchymyn Dociau a Harbyrau  
(Gwerthoedd Ardrethol) (Cymru)  
2000****NODYN ESBONIADOL***(Nid yw'r nodyn hwn yn rhan o'r Gorchymyn.)*

Caiiff Cynulliad Cenedlaethol Cymru, drwy gyfrwng gorchymyn, o dan baragraff 3(1) o Atodlen 6 i Ddeddf Cyllid Llywodraeth Leol 1988, ddarparu nad yw hereditamentau, yng Nghymru, o unrhyw ddsbarth i gael eu prisio ar gyfer ardrethu annomestig ar y sail a nodir ym mharagraffau 2 i 2C o'r Atodlen honno (hynny yw, drwy gyfeirio at y rhent y byddai tenant damcaniaethol yn ei dalu am yr hereditament ar sail flynyddol), ond yn hytrach ar sail rheolau a nodir yn y gorchymyn.

Yn ôl erthygl 3 o'r Gorchymyn hwn, mae gwerth ardrethol hereditamentau sy'n ymgymeriadau dociau neu harbyrau sy'n cael eu cyflawni o dan awdurdod unrhyw ddeddfiad i gael ei bennu ar sail y rheolau a nodir yn erthygl 4, ac eithrio yn achos mân ymgymeriadau penodol, sef yn y bôn y rhai ag incwm perthnasol o lai na £1,000,000 ym 1998, a dociau a harbyrau a ddefnyddir yn gyfan gwbl neu yn bennaf gan y person sy'n eu gweithredu, neu gan bersonau sy'n gysylltiedig â hwy, at eu dibenion eu hunain.

Mae erthygl 4 yn darparu y bydd gwerth ardrethol hereditamentau o'r fath, am flwyddyn ariannol daladwy, yn swm sy'n gyfartal â 20 y cant o'r balans rhwng swm ar gyfer incwm a swm ar gyfer gwariant yr ymgymeriad (a'r ddau swm yn cael eu cyfrifo yn unol a'r Gorchymyn) yn ddarostyngedig i drothwy penodol.

---

**NATIONAL ASSEMBLY FOR WALES**

---

**STATUTORY INSTRUMENTS**

---

**2000 No. 948 (W. 41)****RATING AND VALUATION,  
WALES****The Docks and Harbours  
(Rateable Values) (Wales) Order  
2000****EXPLANATORY NOTE***(This note does not form part of the Order.)*

The National Assembly for Wales may provide by order, under paragraph 3(1) of Schedule 6 to the Local Government Finance Act 1988, that hereditaments, in Wales, of any class are not to be valued for non-domestic rating on the basis set out in paragraphs 2 to 2C of that Schedule (that is, by reference to the rent a hypothetical tenant would pay for the hereditament on an annual basis), but on the basis of rules set out in the order.

By article 3 of this Order the rateable value of hereditaments which consist of dock or harbour undertakings carried on under the authority of any enactment is to be determined on the basis of rules set out in article 4, except in the case of certain small undertakings, essentially those with a relevant income of less than £1,000,000 in 1998, and docks and harbours wholly or mainly used by the person operating them, or by associated persons, for their own purposes.

Article 4 provides that the rateable value of such hereditaments, for a chargeable financial year, shall be an amount equal to 20 per cent of the balance between an amount for the income and an amount for the expenditure of the undertaking (where both amounts are calculated in accordance with the Order) subject to a threshold.

Mae Erthygl 5 yn diddymu, gydag eithriadau, ddarpariaethau Gorchymyn Dociau a Harbyrau (Gwerthoedd Ardrethol) 1989 (fel y'i diwygiwyd), i'r graddau yr oedd yn gymwys mewn perthynas â rhestrï ardrethu annomestig lleol ar gyfer Cymru a luniwyd ar 1 Ebrill 1990 a 1 Ebrill 1995.

Article 5 revokes, with savings, the provisions of the Docks and Harbours (Rateable Values) Order 1989 (as amended), in so far as it applied in respect of the local non-domestic rating lists for Wales compiled on 1st April 1990 and 1st April 1995.

**2000 Rhif 948 (Cy. 41)****2000 No. 948 (W. 41)****ARDRETHU A PHRISIO,  
CYMRU****RATING AND VALUATION,  
WALES****Gorchymyn Dociau a Harbyrau  
(Gwerthoedd Ardrethol) (Cymru)  
2000****The Docks and Harbours  
(Rateable Values) (Wales) Order  
2000***Wedi'i wneud**31 Mawrth 2000**Made**31st March 2000**Yn dod i rym**1 Ebrill 2000**Coming into force**1st April 2000*

Mae Cynulliad Cenedlaethol Cymru yn gwneud y Gorchymyn canlynol drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 140(4), 143(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1988(a), a pharagraffau 3(1), (3) a (4) o Atodlen 6 iddi, sydd bellach wedi'u breinio yng Nghynulliad Cenedlaethol Cymru i'r graddau y maent yn arferadwy yng Nghymru.

The National Assembly for Wales makes the following Order in exercise of the powers conferred on the Secretary of State by sections 140(4), 143(1) and (2) of, and paragraphs 3(1), (3) and (4) of Schedule 6 to the Local Government Finance Act 1988(a) and now vested in the National Assembly for Wales so far as exercisable in Wales.

**Cymhwyso, enwi a chychwyn**

1. Enw'r Gorchymyn hwn, sy'n gymwys i Gymru yn unig, yw Gorchymyn Dociau a Harbyrau (Gwerthoedd Ardrethol) (Cymru) 2000 a daw i rym ar 1 Ebrill 2000.

**Application, citation and commencement**

1. This Order, which applies to Wales only, may be cited as the Docks and Harbours (Rateable Values) (Wales) Order 2000 and shall come into force on 1st April 2000.

**Dehongli**

2. Yn y Gorchymyn hwn -

ystyr "balans perthnasol" ("*relevant balance*") mewn perthynas ag ymgymeriad a chyfnod yw 92.5 y cant o incwm perthnasol yr ymgymeriad hwnnw am y cyfnod, llai 100 y cant o'i wariant perthnasol am y cyfnod;

ystyr "balans wedi'i addasu" ("*adjusted balance*") mewn perthynas ag ymgymeriad a chyfnod yw 92.5 y cant o incwm wedi'i addasu yr ymgymeriad am y cyfnod llai 100 y cant o'i wariant wedi'i addasu am y cyfnod;

**Interpretation**

2. In this Order -

"adjusted balance" ("*balans wedi'i addasu*") in relation to an undertaking and a period means 92.5 per cent of the adjusted income of the undertaking for the period less 100 per cent of its adjusted expenditure for the period;

"adjusted expenditure" ("*gwariant wedi'i addasu*") in relation to an undertaking and a period, means the amount of relevant expenditure of the undertaking for the period multiplied by the product of  $\frac{P}{Y}$ ;

(a) 1988 p. 41 Gweler adran 146(6) i gael y diffiniad o "prescribed". Diwygiwyd adran 143(2) gan baragraff 72(2) o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p.42). Diwygiwyd paragraff 3(1) o Atodlen 6, a mewnosodwyd paragraffau 3(3) a 3(4), gan baragraff 38(12) a (14) o Atodlen 5 i Ddeddf 1989. Mae'r pwerau hyn wedi'u datganoli, 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. See section 146(6) for the definition of "prescribed". Section 143(2) is amended by paragraph 72(2) of Schedule 5 to the Local Government and Housing Act 1989 (c.42). Paragraph 3(1) of Schedule 6 is amended, and paragraphs 3(3) and 3(4) inserted, by paragraph 38(12) and (14) of Schedule 5 to the 1989 Act. 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.

ystyr "blwyddyn" ("*year*"), oni bai bod y cyd-destun yn mynnu fel arall, yw blwyddyn ariannol daladwy; ac mewn perthynas ag unrhyw flwyddyn ystyr "blwyddyn flaenorol berthnasol" ("*relevant preceding year*") yw'r flwyddyn yn diweddu yn union cyn y flwyddyn o dan sylw;

ystyr "cyfnod" ("*period*") mewn perthynas ag ymgymeriad yw'r cyfnod cyfrifydda y cyfeirir ato er mwyn llunio cyfrifon yr ymgymeriad;

ystyr "gwariant perthnasol" ("*relevant expenditure*") mewn perthynas ag ymgymeriad a chyfnod yw'r holl wariant a gynhwyswyd neu sydd i'w gynnwys yng nghyfrif refeniw neu gyfrif elw a cholled yr ymgymeriad am y cyfnod, p'un a yw'n deillio o'r gweithrediadau a gyflawnwyd o dan yr awdurdod y cyfeirir ato yn erthygl 3(1)(a) neu fel arall, heblaw -

- (i) gwariant mewn perthynas ag arweiniad;
- (ii) gwariant -
  - (a) mewn perthynas â buddsoddiadau y mae'n ofynnol eu dangos yng nghyfrifon yr ymgymeriad (heblaw gwariant mewn perthynas â buddsoddiadau mewn is-gwmnïau);
  - (b) y'n llogau sy'n daladwy mewn perthynas â benthyciadau neu wariant mewn perthynas â llogau o'r fath;
  - (c) sy'n daliadau ar gyfer rheoli eiddo sy'n cael ei osod allan ac sy'n hereditament neu sy'n ffurfio rhan o hereditament a ddangosir ar unrhyw restr ardrethu annomestig, neu wariant mewn cysylltiad â rheoli o'r fath;
- (iii) gwariant a dynnir mewn perthynas â gwaredu tir; a
- (iv) symiau a ddilëir mewn perthynas â dibrisiant.

Ystyr "gwariant wedi'i addasu" ("*adjusted expenditure*") mewn perthynas ag ymgymeriad a chyfnod yw swm gwariant perthnasol yr ymgymeriad am y cyfnod wedi'i luosi â chynnyrch  $\frac{P}{Y}$ ;

Ystyr "incwm perthnasol" ("*relevant income*") mewn perthynas ag ymgymeriad a chyfnod yw'r holl incwm refeniw a gynhwyswyd neu sydd i'w gynnwys yng nghyfrif refeniw neu gyfrif elw a cholled yr ymgymeriad am y cyfnod, p'un a yw'n deillio o'r gweithrediadau a gyflawnir o dan yr awdurdod y cyfeirir ato yn erthygl 3(1)(a) neu fel arall, ond heb gynnwys -

- (i) incwm mewn perthynas ag arweiniad;
- (ii) incwm -
  - (a) o fuddsoddiadau y mae'n ofynnol eu dangos yng nghyfrifon yr ymgymeriad (heblaw buddsoddiadau mewn is-gwmnïau);
  - (b) benthyciadau neu adneuron;

"adjusted income" ("*incwm wedi'i addasu*") in relation to an undertaking and a period means the amount of relevant income of the undertaking for that period multiplied by the product of  $\frac{P}{Y}$

Where -

P is the retail prices index for September 1997, and

Y is the retail prices index for the September during the period in question, unless the base month for the index for that September differs from the base month for the index for September 1997, in which case Y is the figure calculated for the purposes of paragraph 5(5) of Schedule 7 to the Local Government Finance Act 1988 as the figure which would have been the index for the September falling during the period if the base month for the index had been the same in both cases;

"period" ("*cyfnod*") in relation to an undertaking means the accounting period by reference to which the accounts relating to the undertaking are compiled;

"relevant balance" ("*balans perthnasol*") in relation to an undertaking and a period means 92.5 per cent of the relevant income of that undertaking for the period, less 100 per cent of its relevant expenditure for the period;

"relevant expenditure" ("*gwariant perthnasol*") in relation to an undertaking and a period means all expenditure included or to be included in the revenue or profit and loss account of the undertaking for the period, whether derived from the operations carried on under the authority referred to in article 3(1)(a) or otherwise, other than -

- (i) expenditure in respect of pilotage;
- (ii) expenditure -
  - (a) in relation to investments required to be shown in the accounts of the undertaking (other than expenditure in relation to investments in subsidiary companies);
  - (b) consisting of or relating to interest payable in respect of borrowing;
  - (c) consisting of payments for, or in connection with, the management of property which is let out and which is or forms part of a hereditament shown on any non-domestic rating list;
- (iii) expenditure incurred in respect of the disposal of land; and
- (iv) amounts written off in respect of depreciation;

"relevant income" ("*incwm perthnasol*") in relation to an undertaking and a period means all income by way of revenue included or to be included in the revenue or profit and loss account of the undertaking

(c) rhent neu daliadau eraill y gellir eu derbyn yn dâl am roi caniatâd i feddiannu neu i ddefnyddio unrhyw eiddo sydd gan yr ymgymeriad, neu hawl dros eiddo o'r fath, sy'n hereditament neu sy'n ffurfio rhan o hereditament a ddangosir ar unrhyw restr ardrethu annomestig;

(ch) unrhyw swm y gellir ei dderbyn mewn perthynas â gwaredu tir.

ystyr "incwm wedi'i addasu" ("*adjusted income*") mewn perthynas ag ymgymeriad a chyfnod yw swm incwm perthnasol yr ymgymeriad am y cyfnod hwnnw wedi'i luosi â chynnyrch  $\frac{P}{Y}$

a -

P yw mynegai prisiau manwerthol Medi 1997, a

Y yw mynegai prisiau manwerthol y mis Medi yn ystod y cyfnod o dan sylw, oni bai bod mis sylfaenol mynegai ar gyfer y mis Medi hwnnw yn wahanol i fis sylfaenol mynegai Medi 1997, ac os felly Y yw'r ffigur a gyfrifir at ddbenion paragraff 5(5) o Atodlen 7 i Ddeddf Cyllid Llywodraeth Leol 1988 fel y ffigur y byddai mynegai'r mis Medi yn ystod y cyfnod wedi bod pe bai mis sylfaenol y mynegai wedi bod yr un fath yn y ddau achos;

mae i "is-gwmni" yr ystyr a roddir i "*subsidiary*" gan adran 736 o Ddeddf Cwmnïau 1985(a);

### Cymhwysio

3.-(1) Mae'r Gorchymyn hwn yn gymwys, ac eithrio yn yr achosion a ddisgrifir ym mharagraffau (2) i (4):

(a) i unrhyw hereditament sy'n ymgymeriad doc neu harbwr a gyflawnir o dan awdurdod a roddir gan unrhyw ddeddfiad neu odano, a

(b) mewn perthynas â rhestr ardrethu annomestig (y "rhestr berthnasol") a lunnir ar 1 Ebrill 2000 y mae hereditament o'r fath i fod i gael ei ddangos ynddi.

(2) Nid yw'r Gorchymyn hwn yn gymwys -

(a) os nad oedd incwm perthnasol yr ymgymeriad doc neu harbwr yn fwy na £1,000,000:

(i) mewn unrhyw gyfnod o ddeuddeg mis yn diweddu yn ystod y flwyddyn yn diweddu â 31 Mawrth 1998, neu, os nad oes un,

(ii) yn y deuddeg mis yn diweddu â chyfnod sy'n diweddu yn y flwyddyn honno (ac os oes mwy nag un cyfnod o'r fath, yr un diwethaf), neu, os nad oes un,

for the period, whether derived from the operations carried on under the authority referred to in article 3(1)(a) or otherwise, but excluding -

(i) income in respect of pilotage;

(ii) income from -

(a) investments required to be shown in the accounts of the undertaking (other than investments in subsidiary companies);

(b) loans or deposits;

(c) rent or other payments receivable in consideration of the grant of permission for occupation or use of any property of the undertaking, or right over such property, which is or forms part of a hereditament which is shown on any non-domestic rating list;

(d) any sum receivable in respect of the disposal of land.

"subsidiary" ("*is-gwmni*") has the meaning given by section 736 of the Companies Act 1985(a);

"year" ("*blwyddyn*"), unless the context otherwise requires, means a chargeable financial year; and in relation to any year "relevant preceding year" ("*blwyddyn flaenorol berthnasol*") means the year ending immediately before the year in question.

### Application

3.-(1) This Order applies, except in the cases described in paragraphs (2) to (4) to:

(a) any hereditament which consists of a dock or harbour undertaking carried on under authority conferred by or under any enactment, and

(b) in relation to a non-domestic rating list (the "relevant list") compiled on 1st April 2000 in which such a hereditament falls to be shown.

(2) This Order, does not apply where-

(a) the relevant income of the dock or harbour undertaking was not more than £1,000,000:

(i) in any period of twelve months ending during the year ending with 31st March 1998, or, if there is none,

(ii) in the twelve months ending with a period which ends in that year (and if there is more than one such period, the later or latest of them), or, if there is none,

(a) 1985 p.6. Disodlwyd adran 736 gan adran 144(1) o Ddeddf Cwmnïau 1989 (p.40).

(a) 1985 c.6. Section 736 was substituted by section 144(1) of the Companies Act 1989 c.40.

(iii) yn y deuddeng mis yn diwedd ar 31 Mawrth 1998; neu

(b) os yw'r personau sy'n cyflawni'r ymgymeriad doc neu harbwr yn defnyddio'r doc neu'r harbwr yn unig neu yn bennaf er mwyn dod â nwyddau neu dderbyn nwyddau -

a weithgynhyrchwyd neu a gynhyrchwyd ganddynt; neu

sydd i'w defnyddio ganddynt i weithgynhyrchu neu i gynhyrchu nwyddau neu drydan; neu

sydd i'w gwerthu ganddynt; neu

a weithgynhyrchwyd neu a gynhyrchwyd gan gorff cysylltiedig, ac sydd i'w gwerthu gan y corff hwnnw.

(3) At ddibenion paragraff (2), trinnir corff fel corff cysylltiedig unrhyw bersonau -

(a) os yw'n gorff corfforaethol y mae'r personau hynny yn perchenogi neu'n rheoli yn uniongyrchol neu'n anuniongyrchol nid llai na 51 y cant o'i gyfalaf cyfranddaliadau a ddyroddwyd; neu

(b) os yw'n gorff corfforaethol y mae'r personau hynny ac unrhyw gorff neu gyrff cysylltiedig sydd ganddynt yn perchenogi neu'n rheoli yn uniongyrchol neu'n anuniongyrchol nid llai na 52 y cant o'i gyfalaf cyfranddaliadau a ddyroddwyd.

(4) Heblaw er mwyn cyfrifo incwm perthnasol neu wariant perthnasol, nid yw'r Gorchymyn hwn yn gymwys i hereditament a feddiennir gan y personau sy'n cyflawni ymgymeriad doc neu harbwr nad yw yn dir gweithredol yn unig. Yn y paragraff hwn, ystyr "tir gweithredol" yw tir a ddefnyddir er mwyn cyflawni'r ymgymeriad, nad yw'n dir sydd, o ran ei natur a'i leoliad, i'w gymharu â thir yn gyffredinol yn hytrach nag â thir a ddefnyddir er mwyn cyflawni ymgymeriadau statudol (o fewn ystyr Deddf Cynllunio Gwlad a Thref 1990)(a).

## Gwerthoedd ardrethol

4.-(1) Ni fydd paragraffau 2 i 2C o Atodlen 6 i Ddeddf Cyllid Llywodraeth Leol 1988(b) yn gymwys i unrhyw hereditament y mae'r Gorchymyn hwn yn gymwys iddo; a phennir gwerth ardrethol unrhyw hereditament o'r fath yn unol â'r erthygl hon.

(2) Yn ddarostyngedig i baragraffau (4) a (5), bydd gwerth ardrethol unrhyw hereditament y mae'r gorchymyn hwn yn gymwys iddo am y flwyddyn yn dechrau ar 1 Ebrill 2000 yn swm sy'n gyfartal â 20 y

(a) 1990 p8.

(b) Diwygiwyd paragraff 2, a mewnosodwyd paragraff 2A a 2B, gan baragraff 38(3) i (11) o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p.42). Mewnosodwyd paragraff 2C gan adran 2 o Ddeddf Llywodraeth Leol ac Ardrethol 1997 (p.29).

(iii) in the twelve months ending on 31st March 1998; or

(b) where the persons carrying on the dock or harbour undertaking use the dock or harbour exclusively or mainly for the purpose of bringing or receiving goods -

manufactured or produced by them;

or to be used by them for the manufacture or production of goods or electricity; or

to be sold by them; or

manufactured or produced by an associated body, and to be sold by that body.

(3) For the purposes of paragraph (2), a body shall be treated as the associated body of any persons if -

(a) it is a body corporate in relation to which those persons directly or indirectly own or control not less than 51 per cent of its issued share capital; or

(b) it is a body corporate in relation to which those persons and any other associated body or bodies of theirs directly or indirectly own or control not less than 52 per cent of its issued share capital.

(4) Other than for the purposes of the calculation of relevant income or relevant expenditure, this Order does not apply to a hereditament occupied by the persons carrying on a dock or harbour undertaking which does not consist exclusively of operational land. In this paragraph, "operational land" means land which is used for the purpose of the carrying on of the undertaking, not being land which, in respect of its nature and situation, is comparable rather with land in general than with land which is used for the purpose of carrying on or statutory undertakings (within the meaning of the Town and Country Planning Act 1990)(a).

## Rateable values

4.-(1) Paragraphs 2 to 2C of Schedule 6 to the Local Government Finance Act 1988(b) shall not apply to any hereditament to which this Order applies; and the rateable value of any such hereditament shall be determined in accordance with this article.

(2) Subject to paragraphs (4) and (5), the rateable value of any hereditament to which this order applies for the year beginning on 1st April 2000 shall be an

(a) 1990 c.8.

(b) Paragraph 2 is amended by, and paragraph 2A and 2B inserted by, paragraph 38(3) to (11) of Schedule 5 to the Local Government and Housing Act 1989 (c.42). Paragraph 2C is inserted by section 2 of the Local Government and Rating Act 1997 (c.29).

cant o falans perthnasol yr ymgymeriad -

(i) am gyfnod o ddeuddeng mis yn diweddu yn ystod y flwyddyn yn diweddu â 31 Mawrth 1998, neu, os nad oes un,

(ii) am y deuddeng mis yn diweddu â chyfnod sy'n diweddu yn y flwyddyn honno (ac os oes mwy nag un cyfnod o'r fath, yr un diwethaf), neu, os nad oes un,

(iii) am y deuddeng mis yn diweddu â 31 Mawrth 1998.

(3) Yn ddarostyngedig i baragraffau (4) i (6), am unrhyw flwyddyn ddilynol y mae'r rhestr berthnasol yn effeithiol ar ei chyfer, bydd gwerth ardrethol unrhyw hereditament y mae'r gorchymyn hwn yn gymwys iddo yn swm sy'n gyfartal â 20 y cant o'r balans wedi'i addasu ar gyfer yr ymgymeriad -

(i) am gyfnod o ddeuddeng mis yn diweddu yn ystod y flwyddyn flaenorol berthnasol, neu, os nad oes un,

(ii) am y deuddeng mis yn diweddu â chyfnod sy'n diweddu yn y flwyddyn flaenorol berthnasol honno (ac os oes mwy nag un cyfnod o'r fath, yr un diwethaf) neu, os nad oes un,

(iii) am y deuddeng mis yn diweddu â'r flwyddyn honno.

(4) Os yw'r swm sy'n gyfartal â 20 y cant o X, mewn perthynas â blwyddyn ac ymgymeriad, yn fwy na 13 y cant o Z, ni fydd paragraff (2) neu, yn ôl fel y digwydd, paragraff (3), yn gymwys, a bydd y gwerth ardrethol am y flwyddyn honno yn gyfartal â 13 y cant o Z.

(5) Os yw'r swm sy'n gyfartal â 20 y cant o X, mewn perthynas â blwyddyn ac ymgymeriad, yn llai na 5 y cant o Z, ni fydd paragraff (2) neu, yn ôl fel y digwydd, paragraff (3) yn gymwys, a bydd y gwerth ardrethol am y flwyddyn honno yn gyfartal â 5 y cant o Z.

(6) Os byddai'r gwerth ardrethol a bennid o dan baragraff (3), neu, yn ôl fel y digwydd, paragraff (4) neu (5), mewn perthynas â blwyddyn yn dechrau ar neu ar ôl 1 Ebrill 2001 ac ymgymeriad, yn wahanol i'r gwerth ardrethol am y flwyddyn flaenorol berthnasol o ddim mwy nag 20 y cant o'r gwerth ardrethol hwnnw, ni fydd y paragraff o dan sylw yn gymwys, a bydd y gwerth ardrethol am y flwyddyn honno yr un fath â'r gwerth ardrethol am y flwyddyn flaenorol berthnasol.

(7) At ddibenion paragraffau (4) a (5) -

X am y flwyddyn yn dechrau ar 1 Ebrill 2000 yw'r balans perthnasol ac am y blynyddoedd dilynol yw'r balans wedi'i addasu;

Z am y flwyddyn yn dechrau ar 1 Ebrill 2000 yw'r incwm perthnasol ac am y blynyddoedd dilynol yw'r incwm wedi'i addasu;

cyfrifir X a Z am y flwyddyn yn dechrau ar 1 Ebrill 2000 am y cyfnod a ddisgrifir ym

amount equal to 20 per cent of the relevant balance of the undertaking for -

(i) a period of twelve months ending during the year ending with 31st March 1998, or, if there is none,

(ii) of the twelve months ending with a period which ends in that year (and if there is more than one such period, the later or latest of them), or, if there is none,

(iii) the twelve months ending with 31st March 1998.

(3) Subject to paragraphs (4) to (6), for any subsequent year for which the relevant list has effect the rateable value of any hereditament to which this order applies shall be an amount equal to 20 per cent of the adjusted balance of the undertaking for -

(i) a period of twelve months ending during the relevant preceding year, or, if there is none,

(ii) the twelve months ending with a period which ends in that relevant preceding year (and if there is more than one such period, the later or latest of them) or, if there is none,

(iii) the twelve months ending with that year.

(4) Where in relation to a year and an undertaking the amount equal to 20 per cent of X is greater than 13 per cent of Z, paragraph (2) or, as the case may be, paragraph (3) shall not apply, and the rateable value for that year shall be equal to 13 per cent of Z.

(5) Where in relation to a year and an undertaking the amount equal to 20 per cent of X is less than 5 per cent of Z, paragraph (2) or, as the case may be, paragraph (3) shall not apply, and the rateable value for that year shall be equal to 5 per cent of Z.

(6) Where in relation to a year beginning on or after 1st April 2001 and an undertaking the rateable value determined under paragraph (3), or, as the case may be, paragraph (4) or (5), would differ from the rateable value for the relevant preceding year by no more than 20 per cent of that rateable value, the paragraph in question shall not apply, and the rateable value for that year shall be the same as the rateable value for the relevant preceding year.

(7) For the purposes of paragraphs (4) and (5) -

X for the year beginning on 1st April 2000 is the relevant balance and for subsequent years is the adjusted balance;

Z for the year beginning 1st April 2000 is the relevant income and for subsequent years is the adjusted income;

X and Z shall be computed for the year

mharagraff (2)(i) neu, os nad oes cyfnod o'r fath, am y cyfnod a ddisgrifir ym mharagraff (2)(ii) neu, os nad oes cyfnod o'r fath, am y cyfnod a ddisgrifir ym mharagraff (2)(iii);

cyfrifir X a Z am y blynyddoedd dilynol am y cyfnod a ddisgrifir ym mharagraff (3)(i) neu, os nad oes cyfnod o'r fath, am y cyfnod a ddisgrifir ym mharagraff (3)(ii) neu, os nad oes cyfnod o'r fath, am y cyfnod a ddisgrifir ym mharagraff (3)(iii).

(8) Os byddai unrhyw werth ardrethol a bennid o dan yr erthygl hon yn cynnwys ffracsion o bunt (heblaw yn y paragraff hwn) -

(a) os byddai'r ffracsion yn fwy na 50c, câi ei godi i un bunt, a

(b) os byddai'r ffracsion yn 50c neu lai, câi ei anwybyddu.

### **Diddymiadau ac eithriadau**

5.-(1) Yn ddarostyngedig i baragraff (2), diddymir y canlynol drwy hyn -

Gorchymyn Dociau a Harbyrau (Gwerthoedd Ardrethol) 1989(a);

Gorchymyn Dociau a Harbyrau (Gwerthoedd Ardrethol) (Diwygio) 1994(b).

(2) Bydd y Gorchymynion a grybwyllir ym mharagraff (1) yn parhau'n effeithiol ar ac ar ôl 1 Ebrill 2000 at y dibenion canlynol, ac at ddibenion sy'n gysylltiedig â hwy -

unrhyw addasiad i restr ardrethu annomestig leol a lunnir cyn 1 Ebrill 2000; neu

unrhyw ddarpariaeth a wneir gan reoliadau o dan adran 58(c) (darpariaeth arbennig ar gyfer 1995 ymlaen) o Ddeddf Cyllid Llywodraeth Leol 1988 ynghylch y swm taladwy ar gyfer hereditament am gyfnod perthnasol fel y'i diffinnir yn yr adran honno.

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

31 Mawrth 2000

*D. Elis Thomas*

Llywydd y Cynulliad Cenedlaethol

(a) O.S. 1989/2473, a ddiwygiwyd gan O.S. 1994/3280.

(b) O.S. 1994/3280.

(c) Diwygiwyd Adran 58 gan baragraff 68 o Atodlen 13 i Ddeddf Cyllid Llywodraeth Leol 1992 (p.14), adran 2 o Ddeddf Ardrethu Annomestig 1994 (p.3) ac adran 1 o Ddeddf Llywodraeth Leol ac Ardrethu 1997 (p.29).

(ch) 1998 p.38.

beginning on 1st April 2000 for the period described in paragraph (2)(i) or, if there is no such period, for the period described in paragraph (2)(ii) or, if there is no such period, for the period described in paragraph (2)(iii);

X and Z shall be computed for subsequent years for the period described in paragraph (3)(i) or, if there is no such period, for the period described in paragraph (3)(ii) or, if there is no such period, for the period described in paragraph (3)(iii).

(8) Where (apart from this paragraph) any rateable value determined under this article would include a fraction of a pound -

(a) if the fraction would exceed 50p it shall be made up to one pound, and

(b) if the fraction would be 50p or less it shall be ignored.

### **Revocations and savings**

5.-(1) Subject to paragraph (2), the following are hereby revoked -

The Docks and Harbours (Rateable Values) Order 1989(a);

The Docks and Harbours (Rateable Values) (Amendment) Order 1994(b).

(2) The Orders mentioned in paragraph (1) shall continue to have effect on and after 1st April 2000 for the purposes of, and for purposes connected with -

any alteration of a local non-domestic rating list compiled before 1st April 2000; or

any provision made by regulations under section 58(c) (special provision for 1995 onwards) of the Local Government Finance Act 1988 as to the chargeable amount as regards a hereditament for a relevant period as defined in that section.

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

31st March 2000

(a) S.I. 1989/2473, amended by S.I. 1994/3280.

(b) S.I. 1994/3280.

(c) Section 58 is amended by paragraph 68 of Schedule 13 to the Local Government Finance Act 1992 (c.14), section 2 of the Non-Domestic Rating Act 1994 (c.3) and section 1 of the Local Government and Rating Act 1997 (c.29).

(d) 1998 c.38.





---

OFFERYNNAU STATUDOL

---

**2000 Rhif 948 (Cy. 41)**

**ARDRETHU A PHRISIO,  
CYMRU**

Gorchymyn Dociau a Harbyrau  
(Gwerthoedd Ardrethol) (Cymru)  
2000

---

STATUTORY INSTRUMENTS

---

**2000 No. 948 (W. 41)**

**RATING AND VALUATION,  
WALES**

The Docks and Harbours  
(Rateable Values) (Wales) Order  
2000

© Hawlfraint y Goron 2000

Argraffwyd a chyhoeddwyd yn y Deyrnas Unedig gan The Stationery Office Limited o dan awdurdod ac arolygiaeth Carol Tullo, Rheolwr Gwasg El Mawrhydi ac Argraffydd Deddfau Seneddol y Frenhines.

**£2.50**

WO6120 7/00

© Crown copyright 2000

Printed and Published in the UK by the Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

ISBN 0-11-090074-X



9 780110 900742