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WELSH STATUTORY
INSTRUMENTS

2022 Rhif 563 (Cy. 129)

2022 No. 563 (W. 129)

**ARDRETHU A PHRSIO,
CYMRU**

**RATING AND VALUATION,
WALES**

Gorchymyn Ardrethu Annomestig
(Diwygio'r Diffiniad o Eiddo
Domestig) (Cymru) 2022

The Non-Domestic Rating
(Amendment of Definition of
Domestic Property) (Wales) Order
2022

NODYN ESBONIADOL

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

Mae'r Gorchymyn hwn yn diwygio adran 66 o Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988"), sy'n diffinio eiddo domestig at ddibenion Rhan 3 (ardrethu annomestig) o'r Ddeddf honno.

Mae adran 66(2BB) o Ddeddf 1988 yn nodi'r amgylchiadau pan fo adeilad neu ran hunangynhwysol o adeilad a osodir yn fasnachol am gyfnodau byr fel llety hunanddarpar ("y llety") wedi eu hatal rhag cael eu hystyried yn eiddo domestig. Mae'r amgylchiadau hynny'n cynnwys pennu nifer y diwrnodau y mae'r llety wedi bod ar gael i'w osod, neu y bwriedir iddo fod ar gael i'w osod, er mwyn ei atal rhag cael ei ystyried yn eiddo domestig.

Mae erthygl 2(2) o'r Gorchymyn hwn yn diwygio nifer y diwrnodau sy'n ofynnol i fodloni'r amgylchiadau a nodir yn adran 66(2BB) fel bod—

- (a) y gofyniad i fwriadu gosod y llety am gyfnodau byr a ddaw i gyfanswm o 140 o ddiwrnodau neu ragor yn y flwyddyn yn dilyn diwrnod yr asesu, wedi ei gynyddu i 252 o ddiwrnodau neu ragor,
- (b) y gofyniad i fod wedi rhoi'r llety ar gael i'w osod am gyfnodau byr a ddaw i gyfanswm o 140 o ddiwrnodau neu ragor yn y flwyddyn cyn diwrnod yr asesu, wedi ei gynyddu i 252 o ddiwrnodau neu ragor, ac

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends section 66 of the Local Government Finance Act 1988 ("the 1988 Act"), which defines domestic property for the purposes of Part 3 (non-domestic rating) of that Act.

Section 66(2BB) of the 1988 Act sets out the circumstances in which a building or a self-contained part of a building which is commercially let for short periods as self-catering accommodation ("the accommodation"), is prevented from being considered as domestic property. Those circumstances include specification of the number of days for which the accommodation has been available for letting, or is intended to be available for letting, so as to prevent it from being considered as domestic property.

Article 2(2) of this Order amends the number of days required to meet the circumstances set out in section 66(2BB) so that—

- (a) the requirement to intend to let the accommodation for short periods totalling 140 days or more in the year following the day of assessment, is increased to 252 days or more,
- (b) the requirement to have made the accommodation available for let for short periods totalling 140 days or more in the year prior to the day of assessment, is increased to 252 days or more, and

- (c) y gofyniad bod y cyfnodau byr y cafodd y llety, neu'r cyfnodau byr y cafodd y llety ac adeiladau eraill neu rannau hunangynhwysol o'r adeiladau eraill hynny yn yr un lleoliad â'r llety neu'n agos iawn iddo, ei osod neu eu gosod mewn gwirionedd fel llety hunanddarpar, yn y flwyddyn cyn diwrnod yr asesu yn dod i 70 o ddiwrnodau o leiaf, wedi ei gynyddu i 182 o ddiwrnodau o leiaf.

Mae erthygl 3 yn cynnwys darpariaeth drosiannol.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Gorchymyn hwn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Gorchymyn hwn. Gellir cael copi oddi wrth: Diwygio Cyllid Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ ac mae wedi ei gyhoeddi ar www.llyw.cymru.

- (c) the requirement that the short periods for which the accommodation was, or for the short periods for which the accommodation and other buildings or self-contained parts of those other buildings at the same location as or in very close proximity to the accommodation were, actually let as self-catering accommodation in the year prior to the day of assessment amounting to at least 70 days, is increased to at least 182 days.

Article 3 contains transitional provision.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Order. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with this Order. A copy can be obtained from Local Government Finance Reform, Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is published on www.gov.wales.

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**The Non-Domestic Rating
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2022**

Gwnaed 20 Mai 2022
Gosodwyd gerbron Senedd Cymru 24 Mai 2022
Yn dod i rym 14 Mehefin 2022

Made 20 May 2022
Laid before Senedd Cymru 24 May 2022
Coming into force 14 June 2022

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pŵer a roddir i'r Ysgrifennydd Gwladol gan adrannau 66(9)(1) a 143(2)(2) o Ddeddf Cyllid Llywodraeth Leol 1988(3), ac a freiniwyd bellach ynddynt hwy.

The Welsh Ministers make the following Order in exercise of the power conferred on the Secretary of State by sections 66(9)(1) and 143(2)(2) of the Local Government Finance Act 1988(3), and now vested in them.

Enwi a chychwyn

1. Enw'r Gorchymyn hwn yw Gorchymyn Ardrethu Annomestig (Diwygio'r Diffiniad o Eiddo Domestig) (Cymru) 2022 a daw i rym ar 14 Mehefin 2022.

Title and commencement

1. The title of this Order is the Non-Domestic Rating (Amendment of Definition of Domestic Property) (Wales) Order 2022 and it comes into force on 14 June 2022.

Diwygio Deddf Cyllid Llywodraeth Leol 1988 – y diffiniad o eiddo domestig

2.—(1) Mae adran 66 o Ddeddf Cyllid Llywodraeth Leol 1988 wedi ei diwygio fel a ganlyn.

Amendment to the Local Government Finance Act 1988 - definition of domestic property

2.—(1) Section 66 of the Local Government Finance Act 1988 is amended as follows.

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- (1) Yn rhinwedd erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672), ac Atodlen 1 iddo, trosglwyddwyd y pŵer o dan adran 66(9) o Ddeddf Cyllid Llywodraeth Leol 1988 (p. 41), i'r graddau yr oedd yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru. Yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32), a pharagraffau 30 a 32 o Atodlen 11 iddi, mae'r pŵer bellach wedi ei freinio yng Ngweinidogion Cymru.
- (2) Diwygiwyd adran 143(2) o Ddeddf Cyllid Llywodraeth Leol 1988 gan adran 154(3)(a) o Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 (dsc 1) a fewnosododd gyfeiriad at Weiniogion Cymru.
- (3) 1988 p. 41.

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- (1) The power under section 66(9) of the Local Government Finance Act 1988 (c. 41), so far as exercisable in relation to Wales, was transferred to the National Assembly for Wales by virtue of article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). By virtue of section 162 of, and paragraphs 30 and 32 of Schedule 11 to, the Government of Wales Act 2006 (c. 32), the power is now vested in the Welsh Ministers.
- (2) Section 143(2) of the Local Government Finance Act 1988 was amended by section 154(3)(a) of the Local Government and Elections (Wales) Act 2021 (asc 1) which inserted a reference to the Welsh Ministers.
- (3) 1988 c. 41.

(2) Yn is-adran (2BB)(1)—

- (a) yn lle “140”, yn y ddau le y mae’n digwydd, rhodder “252”;
- (b) yn lle “70”, yn y ddau le y mae’n digwydd, rhodder “182”.

Darpariaeth drosiannol

3.—(1) Mewn perthynas â diwrnod asesu sy’n digwydd cyn 1 Ebrill 2023, mae’r cyfeiriadau at 252 a 182 a fewnosodir gan erthygl 2 yn adran 66(2BB) o Ddeddf Cyllid Llywodraeth Leol 1988 i’w dehongli fel cyfeiriadau at 140 a 70 yn y drefn honno.

(2) Yn yr erthygl hon, ystyr “diwrnod asesu” yw’r diwrnod y mae’r cwestiwn yn cael ei ystyried mewn perthynas ag ef o dan adran 66(2BB) o Ddeddf Cyllid Llywodraeth Leol 1988.

(2) In subsection (2BB)(1)—

- (a) for “140”, in both places it occurs, substitute “252”;
- (b) for “70”, in both places it occurs, substitute “182”.

Transitional provision

3.—(1) In relation to an assessment day that falls before 1 April 2023, the references to 252 and 182 inserted by article 2 into section 66(2BB) of the Local Government Finance Act 1988 are to be interpreted as references to 140 and 70 respectively.

(2) In this article, “assessment day” means the day in relation to which the question is being considered under section 66(2BB) of the Local Government Finance Act 1988.

Rebecca Evans

Y Gweinidog Cyllid a Llywodraeth Leol, un o
Weinidogion Cymru
20 Mai 2022

Minister for Finance and Local Government, one of
the Welsh Ministers
20 May 2022

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(1) Mewnosodwyd adran 66(2BB) gan O.S. 2010/682 (Cy. 65) ac fe’i diwygiwyd ymhellach gan O.S. 2016/31 (Cy. 12).

(1) Section 66(2BB) was inserted by S.I. 2010/682 (W. 65) and further amended by S.I. 2016/31 (W. 12).

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