OFFERYNNAU STATUDOL CYMRU

2009 Rhif 2154 (Cy.179)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Taliadau Gohiriedig) (Cymru) 2009

Gwnaed - - - - 31 Gorffennaf 2009
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru - - 4 Awst 2009
Yn dod i rym - - 28 Awst 2009

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 62, 143(1) a (2) a 146(6) o Ddeddf Cyllid Llywodraeth Leol 1988(**1**), a pharagraff 6(5) a (6) o Atodlen 8 a pharagraffau 1 i 4 o Atodlen 9 i'r Ddeddf honno, yn gwneud y Rheoliadau canlynol:

Enwi, cymhwyso a chychwyn

1. Enw'r Rheoliadau hyn, sy'n gymwys o ran Cymru, yw Rheoliadau Ardrethu Annomestig (Taliadau Gohiriedig) (Cymru) 2009, a deuant i rym ar 28 Awst 2009.

Diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestri Lleol) 1989

2.—(1) Diwygir Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestri Lleol) 1989(**2**) fel a ganlyn.

(2) Ar ôl rheoliad 7B (Taliadau gohiriedig: darpariaeth arbennig mewn perthynas â'r blynyddoedd ariannol sy'n cychwyn ar 1 Ebrill 2009, 2010 a 2011) mewnosoder—

(**1**) 1988 p. 41. Diwygiwyd paragraff 1 o Atodlen 9 yn rhagolygol gan Atodlen 13 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodi 2007 (p.15). Mewnosodwyd paragraff 2(2)(ga) gan baragraff 44(2) o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p. 42); diwygiwyd paragraff 2(2)(h) gan baragraff 44(3) o'r Atodlen honno. Breiniwyd y pwerau hyn bellach yng Ngweinidogion Cymru i'r graddau y maent yn arferadwy mewn perthynas â Chymru. Trosglwyddwyd hwy yn gynharach i Gynulliad Cenedlaethol Cymru gan erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672); *gweler* y cofnod yn Atodlen 1 ar gyfer Deddf Cyllid Llywodraeth Leol 1988. Yn rhinwedd paragraffau 30 a 32 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32), fe'u trosglwyddwyd i Weinidogion Cymru.

(**2**) O.S. 1989/1058, y mae diwygiadau iddynt nad ydynt yn berthnasol i'r Rheoliadau hyn.

"**Deferred payments: special provision in relation to Wales for the financial years beginning on 1 April 2009, 2010 and 2011**

7C. Schedule 1D which contains special provision in relation to payments under demand notices relating to financial years beginning on 1 April 2009, 1 April 2010 and 1 April 2011, must have effect.".

(3) Ar ôl Atodlen 1C, mewnosoder Atodlen 1D, a gynhwysir yn Atodlen 1 i'r Rheoliadau hyn.

Diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestri Canolog) 1989

3.—(1) Diwygir Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestri Canolog) 1989(**3**) fel a ganlyn.

(2) Ar ôl rheoliad 7 (taliadau o dan hysbysiadau galw am dalu: darpariaeth bellach) mewnosoder —

"**Deferred payments: special provision in relation to Wales for the financial years beginning on 1 April 2009, 2010 and 2011**

7B. Schedule 1B, which contains special provision in relation to payments under demand notices relating to financial years beginning on 1 April 2009, 1 April 2010 and 1 April 2011, must have effect.".

(3) Ar ôl Atodlen 1A, mewnosoder Atodlen 1B, a gynhwysir yn Atodlen 2 i'r Rheoliadau hyn.

Addasu Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993

4.—(1) Rhaid i Reoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993(**4**) fod yn gymwys mewn perthynas â'r blynyddoedd ariannol sy'n cychwyn ar 1 Ebrill 2010 ac 1 Ebrill 2011 fel pe bai'r diffiniad o "the relevant year" yn rheoliad 2 (dehongli) wedi ei ddisodli gan y canlynol—

""the relevant year", in relation to a notice, means the financial year to which the demand for payment made by the notice relates; but where, pursuant to regulation 4 (the requirement for demand notices) of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (as modified by the Non-Domestic Rating (Deferred Payments) (Wales) Regulations 2009), the notice relates to more than one chargeable financial year "the relevant year" means the financial year beginning on 1 April 2010 or 1 April 2011 (as the case may be);".

Addasu Rheoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992

5. Ar gyfer y flwyddyn ariannol sy'n cychwyn ar 1 Ebrill 2009, rhaid i reoliad 6 (ailgyfrifo symiau amodol) o Reoliadau Cyfraniadau Ardrethu Annomestig (Cymru) 1992(**5**) gael effaith fel pe bai paragraffau (2)(b) a (4) wedi eu hepgor.

(**3**) O.S. 1989/2260, y mae diwygiadau iddynt nad ydynt yn berthnasol i'r Rheoliadau hyn.
(**4**) O.S. 1993/252, y mae diwygiadau iddynt nad ydynt yn berthnasol i'r Rheoliadau hyn.
(**5**) O.S. 1992/3238, y mae diwygiadau iddynt nad ydynt yn berthnasol i'r Rheoliadau hyn.

Brian Gibbons
Y Gweinidog dros Gyfiawnder Cymdeithasol a Llywodraeth Leol, un o Weinidogion Cymru

31 Gorffennaf 2009

ATODLENNI

ATODLEN 1 Rheoliad 2

"SCHEDULE 1D Regulation 7C

Deferred Payment Scheme in relation to Wales for the financial years beginning on 1 April 2009, 2010 and 2011

Application and interpretation of this Schedule

1.—(1) Subject to sub-paragraph (2) this Schedule applies where—

(a) the ratepayer—

(i) has been served by the billing authority with a demand notice to which regulation 6(1) applies or a further notice to which regulation 6(3) applies which requires the payment of rates under section 43 or 45 of the Act in respect of the financial year beginning on 1 April 2009; or

(ii) has entered into an agreement with the billing authority under regulation 7(3) which makes provision about payment of the billing authority's estimate of the amount payable in respect of the financial year beginning on 1 April 2009; and

(b) the ratepayer has notified the billing authority concerned in writing of their wish to apply for deferral of payment of business rates payable in respect of the financial year beginning on 1 April 2009 no later than 31 December 2009.

(2) Where on or before the day of notification in accordance with paragraph 1(1)(b), the ratepayer has been served with a further notice under regulation 8(1) and the unpaid balance of the estimated amount has become payable under regulation 8(2), the billing authority may decide that this Schedule shall not apply.

(3) Where the billing authority decides that this Schedule shall not apply, it shall serve a notice of its decision on the ratepayer as soon as practicable after the day of notification given in accordance with paragraph 1(1)(b).

(4) In this Schedule—

"current demand" means the notice mentioned in sub-paragraph (1)(a)(i) or any subsequent notice given under paragraph 7(2) of Schedule 1;

"deferrable amount" has the meaning given in paragraph 4;

"deferral day" means the day which is 22 days from the day of notification mentioned in paragraph 1(1)(b);

"deferral notice" means a notice served under paragraph 2;

"remaining amount" means the amount calculated under paragraph 4; and

"the RPI Increase Figure" means the amount calculated under paragraph 3.

Calculating the remaining amount

2. The billing authority shall on or as soon as practicable after the day on which they were notified by the ratepayer in accordance with paragraph 1(1)(b) calculate the amount remaining to be paid

under the current demand or under the agreement referred to in paragraph 1(1)(a)(ii) in accordance with the formula—

where—

a A equals the amount last estimated under regulation 6(1) for the purposes of the current demand or pursuant to provision made in the agreement mentioned in paragraph 1(1)(a)(ii); or if pursuant to regulation 4(3) (without modification) the notice or the agreement relates to more than one hereditament the aggregate of the amount of those estimates; and

b B equals the aggregate of any instalments payable under the notice or agreement (whether paid or not) before the deferral day.

The RPI Increase Figure

3. The amount to be calculated under this paragraph is that amount which is 3 per cent of the amount last estimated under regulation 6(1) for the purposes of the current demand or pursuant to provision made in the agreement mentioned in paragraph 1(1)(a)(ii); or if pursuant to regulation 4(3) the notice or the agreement relates to more than one hereditament, 3 per cent of the aggregate of the amounts estimated for those purposes in relation to the hereditaments concerned.

The deferrable amount

4.—(1) Where the remaining amount is less than or equal to the RPI Increase Figure the amount which the ratepayer is eligible to defer ("the deferrable amount") shall be an amount which is equal to the remaining amount.

(2) Where the remaining amount is greater than the RPI Increase Figure the deferrable amount shall be an amount which is equal to the RPI Increase Figure and the rest of the remaining amount ("the non-deferrable amount") shall be paid in accordance with paragraph 7.

Deferral notice

5.—(1) Where a notification is made under paragraph 1(1)(b) which relates to the current demand, as soon as practicable after the day of notification the billing authority shall serve on the ratepayer a deferral notice stating—

(a) the amount last estimated under regulation 6(1) for the purposes of the current demand;

(b) the amount of any remaining instalments calculated in accordance with paragraph 7 (payment of the non-deferrable amount);

(c) the amount of the deferrable amount payable in the financial year beginning on 1 April 2010 in accordance with paragraph 10; and

(d) the amount of the deferrable amount payable in the financial year beginning on 1 April 2011 in accordance with paragraph 10.

(2) The deferral notice shall be issued at least 7 days before the day on which the first instalment (if any) which relates to payment of the non-deferrable amount is due under it.

(3) Where a deferral notice is issued under this paragraph, no payments of instalments falling due on or after the deferral day under the current demand are payable under that current demand.

(4) Regulations 7(3), 7(4) and 8 must apply to the deferral notice as if it were a demand notice and as if references in those provisions to Schedule 1 were references to this Schedule.