OFFERYNNAU STATUDOL CYMRU

2007 Rhif 3399 (Cy.303)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2007

Gwnaed - - - -	*1 Rhagfyr 2007*
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru - -	*3 Rhagfyr 2007*
Yn dod i rym - -	*15 Ionawr 2008*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau canlynol drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 62, 143(3) a (4A) a 146(6) o Ddeddf Cyllid Llywodraeth Leol 1988 a pharagraffau 1 a 2(2) o Atodlen 9 iddi(**1**) ac adran 26(3) o Ddeddf yr Iaith Gymraeg 1993(**2**), ac a freiniwyd bellach yng Ngweinidogion Cymru(**3**).

Enwi, cymhwyso a cychwyn

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2007 a deuant i rym ar 15 Ionawr 2008.

(2) Mae'r Rheoliadau hyn yn gymwys o ran Cymru.

Diwygio Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993.

2.—(1) Diwygir Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru)1993(**4**) fel a ganlyn.

(2) Yn lle Atodlen 2 rhodder—

(**1**) 1988 p.41.
(**2**) 1993 p.38.
(**3**) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, o ran Cymru, 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. Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru o dan adran 162 o Ddeddf Llywodraeth Cymru 2006 (p.32) a pharagraff 30 o Atodlen 11 iddi.
(**4**) O.S. 1993/252, fel y'i diwygiwyd gan O.S. 1995/284, 1996/311, 1996/1880, 1997/356, 1998/155, 2000/793 (Cy.30), 2003/414 (Cy.59), 2005/256 (Cy.22) a 2006/3392 (Cy.311).

"SCHEDULE 2

PART 1

1. The form of words set out below is prescribed for the purposes of regulations 6 and 7—

EXPLANATORY NOTES

The information given below explains some of the terms which may be used on a non-domestic rate demand and in the supporting information. Further information about liability to non-domestic rates may be obtained from billing authorities.

Non-Domestic Rates

The non-domestic rates collected by billing authorities are paid into a central pool and redistributed to county and county borough councils and police authorities. Your council and police authority use their shares of redistributed rate income, together with income from their council tax payers, revenue support grant provided by the Welsh Ministers and certain other sums, to pay for the services they provide.

Rateable Value

The rateable value of non-domestic property is fixed in most cases by an independent valuation officer of the Valuation Office Agency. All non-domestic property is revalued every 5 years. From 1 April 2005 the rateable value of a property represents its annual open market rental value as at 1 April 2003. For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic part only. The values of all property in respect of which rates are payable to your authority are shown in the local rating list, a copy of which may be inspected at *name and address of local valuation office and name and address of billing authority*.

Alteration of Rateable Value

The rateable value may alter if the valuation officer believes that the circumstances of the property have changed. The ratepayer (and certain others who have an interest in the property) may also in certain circumstances propose a change in value. If the ratepayer and the valuation officer do not agree the valuation within 3 months of the proposal being made, the matter will be referred as an appeal to a Valuation Tribunal. Further information about how to propose a change in a rateable value is available from valuation offices.

National Non-Domestic Rating Multiplier

This is the rate in the pound by which the rateable value is multiplied to give the annual rate bill for a property. The multiplier set annually by the Welsh Ministers is the same for the whole of Wales and except in a revaluation year cannot rise by more than the rate of the increase in the retail prices index.

Proposals and Appeals

Information about the circumstances in which a change in rateable value may be proposed and how such a proposal may be made is available from the local valuation office shown above. Further information about the appeal arrangements may be obtained from *name of billing authority* or from the Valuation Office Agency whose website is www.voa.gov.uk.

Unoccupied Property Rating

Owners of unoccupied non-domestic properties may be liable to empty property rates which are charged at 50 per cent of the normal liability. Liability begins after the property has been empty for 3 months or, in the case of factories and warehouses, after the property has been empty for 6 months. Certain types of property are exempt from empty property rates.

Charitable and Discretionary Relief

Charities and community amateur sports clubs are entitled to 80% relief from rates on any non-domestic property where—

(a) in the case of charities, the property is wholly or mainly used for charitable purposes, or

(b) in the case of a club, the club is registered with HM Revenue & Customs.

Billing authorities have discretion to remit all or part of the remaining 20 per cent of the bill on such property and can also give relief in respect of property occupied by certain bodies not established or conducted for profit.

For more information regarding clubs you should contact *HM Revenue & Customs address,* (website is http://www.hmrc.gov.uk).

2. Italics in paragraph 1 above indicate words to be inserted.

PART 2

1. The form of words set out below is prescribed for the purposes of regulations 6 and 7—

NODIADAU ESBONIADOL

Mae'r wybodaeth a roddir isod yn esbonio rhai o'r termau y gellir eu defnyddio ar yr hysbysiad galw am dalu ardreth annomestig ac yn yr wybodaeth ategol. Gellir cael mwy o wybodaeth ynghylch rhwymedigaeth i dalu ardrethi annomestig gan awdurdodau bilio.

Ardrethi Annomestig

Mae ardrethi annomestig a gesglir gan awdurdodau bilio yn cael eu talu i mewn i gronfa ganolog a'u hailddosbarthu i gynghorau sir a chynghorau bwrdeistref sirol ac i awdurdodau heddlu. Bydd eich cyngor a'ch awdurdod heddlu yn defnyddio eu cyfrannau o'r incwm ardrethi a ailddosbarthwyd, ynghyd ag incwm oddi wrth y rhai sy'n talu'r dreth gyngor iddynt, y grant cynnal refeniw a ddarperir gan Weinidogion Cymru a symiau penodol eraill, i dalu am y gwasanaethau a ddarperir ganddynt.

Gwerth Ardrethol

Gosodir gwerth ardrethol eiddo annomestig yn y rhan fwyaf o achosion gan swyddog prisio annibynnol o Asiantaeth y Swyddfa Brisio. Caiff pob eiddo annomestig ei ail brisio bob 5 mlynedd. O 1 Ebrill 2005 mae gwerth ardrethol eiddo yn cynrychioli ei werth rhentol blynyddol ar y farchnad agored fel yr oedd ar 1 Ebrill 2003. Yn achos eiddo cyfansawdd sy'n rhannol ddomestig ac yn rhannol annomestig, ymwneud â'r rhan annomestig yn unig y mae'r gwerth ardrethol. Dangosir gwerth pob eiddo y mae ardreth yn daladwy i'ch awdurdod arno yn y rhestr ardrethi leol, y gellir archwilio copi ohoni yn *enw a chyfeiriad y swyddfa brisio leol ac enw a chyfeiriad yr awdurdodau bilio.*