
STATUTORY INSTRUMENTS

1991 No. 118

**COMMUNITY CHARGES,
ENGLAND AND WALES
RATING AND VALUATION**

**The Community Charges and Non-Domestic Rating
(Demand Notices) (Wales) (Amendment) Regulations 1991**

Made - - - - - *17th January 1991*

Laid before Parliament *28th January 1991*

Coming into force - - - *18th February 1991*

The Secretary of State for Wales, in exercise of the powers conferred on him by section 2(2) of the Welsh Language Act 1967(1), Sections 140(4), 143(1) and (2) and 146(6) of, and paragraphs 1, 2(2) (1) to (m), of Schedule 2 and paragraphs I and 2(2)(ga), (gc), (ge) and (h) of Schedule 9 to, the Local Government Finance Act 1988(2), and of all other powers enabling him in that behalf, hereby makes the following Regulations:

1. These Regulations may be cited as the Community Charges and Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 1991, and shall come into force on 18th February 1991.

2.—(1) The Community Charges and Non-Domestic Rating (Demand Notices) (Wales) Regulations 1990(3) (“the principal Regulations”) shall have effect in relation to community charge demand notices and rate demand notices relating to chargeable financial years beginning on or after 1st April 1991, with the amendments prescribed in these Regulations.

(2) Expressions used in these Regulations which are also used in the principal Regulations shall have the same meaning as in those Regulations.

3. Paragraph 3 of Schedule 2 to the principal Regulations is hereby amended—

- (a) in sub-paragraph [w], by the omission of the words “of the amounts” (in the second place where those words occur);
- (b) by the substitution for sub-paragraph [z](iii) of the following—

(1) 1967 c. 66.

(2) 1988 c. 41.

(3) S.I. 1990/293.

“(iii) Where regulation 17(2) of the principal community charge regulations applies, the words—

“The amount shown as payable by you is payable in accordance with the agreement reached between you and []. Details of this agreement are attached. Details of this agreement are available on request from [] and.”, and

“Mae'r swm a ddangosir fel swm taladwy gennych yn daladwy yn unol â'r cytundeb a wnaed rhyngoch a []. Mae manylion y cytundeb hwnnw ynglwm. Mae manylion y cytundeb hwnnw ar gael drwy wneud cais oddi wrth [].”,

with in each case, the first set of square brackets replaced by the name of the charging authority, the second or third sentence deleted as appropriate and, where the second sentence is deleted, the second set of square brackets replaced by the name and address of the person from whom a copy of the agreement concerned may be requested.”

4. Paragraph 6 of Schedule 2 to the principal Regulations is hereby amended by the substitution for sub-paragraph [z](iii) of the following—

“(iii) Where regulation 17(2) of the principal community charge regulations applies, the words—

“The amount shown as payable by you is payable in accordance with the agreement reached between you and []. Details of this agreement are attached. Details of this agreement are available on request from [].”, and

“Mae'r swm a ddangosir fel swm taladwy gennych yn daladwy yn unol â'r cytundeb a wnaed rhyngoch a []. Mae manylion y cytundeb hwnnw ynglwm. Mae manylion y cytundeb hwnnw ar gael drwy wneud cais oddi wrth [].”,

with, in each case, the first set of square brackets replaced by the name of the charging authority, the second or third sentence deleted as appropriate and, where the second sentence is deleted, the second set of square brackets replaced by the name and address of the person from whom a copy of the agreement concerned may be requested.”

5. Paragraph 2 of Schedule 3 to the principal Regulations is hereby amended by the omission of all the words after “(“relevant hereditament””).

6. For Schedule 4 to the principal Regulations there is substituted the words set out in Schedule 1 to these Regulations.

7. For Schedule 5 to the principal Regulations there is substituted the words set out in Schedule 2 to these Regulations.

SCHEDULE 1

Regulation 6

“SCHEDULE 4

Regulations 16 and 17

EXPLANATORY INFORMATION FOR SUPPLY WITH COMMUNITY CHARGE DEMAND NOTICES

PART I

The form of words set out below is prescribed for the purposes of regulations 16 and 17—

EXPLANATORY NOTES

The information given below is to help you to understand your community charge demand. It explains some of the terms which may be used on your demand and in the supporting information.

Personal community charge:

This is the community charge which the charging authority (district council) has set for your area. The charging authority sets the charge by taking into account the amount needed by each of your local authorities to finance their spending, after allowing for their income from other sources. District and county councils (but not community or town councils) receive Government grants, and income from the national pool of non-domestic rates, to help fund their spending. (Further information on your district and county councils' finances accompanies your community charge demand).

Collection adjustment:

This is a technical adjustment which the charging authority may make when setting the community charge. An adjustment may be made to take into account such matters as the net cost of people moving on or off the community charges register, the amounts of interest earned or incurred by the collection fund (into which community charges are paid), and the cost of community charges which the charging authority was not able to collect in the previous year.

Transitional relief:

Personal community chargepayers in some communities are entitled to relief under the Government's transitional relief scheme following the changeover from domestic rates to the community charge. Your charge demand will show the amount of any relief which has been awarded.

Community charge benefits:

Your charge demand may show that you have already been awarded community charge benefit. Benefit is available for people with a low income and if you think you might qualify but have not already applied, or want further information, you should contact your district council.

Students:

People who are registered as full-time students pay # of the personal community charge while they are undertaking a full-time course of education. Registered students are not as individuals eligible for community charge benefit but will receive transitional relief if they are personal chargepayers

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in qualifying communities. Students who are entitled to transitional relief will receive # of the transitional relief they would have received if they had been liable to the full community charge.

Amounts needed for a standard level of service:

These amounts are the Government's view, for the purpose of sharing out Government revenue support grant, of the appropriate level of spending for the local authorities in your area to enable them to provide broadly a standard level of service, taking into account the particular circumstances of the area. The standard level of service is determined by reference to the total level of revenue spending the Government thinks appropriate for all local authorities in Wales. Local authorities and other spending bodies may decide to provide a different level of service, and they may also vary in their efficiency.

Government revenue support grant:

The amount of this grant for each district and county council is calculated on the basis that a standard level of service can broadly be provided everywhere in Wales for the same community charge. Grant is shared out between authorities on the basis of the particular circumstances of their areas. The Government also provides specific grants to help with particular kinds of spending.

Non-domestic rates:

The occupiers or owners of non-domestic properties pay non-domestic rates. All non-domestic rates collected in Wales are pooled together and district and county councils receive shares of the money from this pool.

PART II

The form of words set out below is prescribed for the purposes of regulations 16 and 17—

PART II

The form of words set out below is prescribed for the purposes of regulations 16 and 17—

NODIADAU ESBONIADOL

Bwriedir i'r wybodaeth isod eich helpu i ddeall eich ffurflen hawlio tâl cymunedol. Mae'n esbonio rhai o'r termau a allai gael eu defnyddio ar eich ffurflen hawlio ac yn y wybodaeth ategol.

Tâl cymunedol personol: Dyma'r râl cymunedol a Bennwyd gan yr awdurdod sy'n codi tâl (y cyngor dosbarth) ar gyfer eich ardal. Mae'r awdurdod sy'n codi'r tâl yn pennu'r tâl drwy gymryd i ystyriaeth y swm y mae ei angen ar bob un o'ch awdurcoau lleol i ariannu eu gwariant, a hynny ar ôl caniatâ am eu hinewm o ffynonellau eraill. Caiff cynghorau sir a dosbarth (ond nid cynghorau cymuned na chyngorau tref) grantiau gan y Llywodraeth, ac incwm o'r pŵl cenedlaethol o drathi annomestig, i helpu ariannu eu gwariant. (Ceir gwybodaeth bellach am gyllid eich cynghorau sir a dosbarth gyda'ch ffurflen hawlio tâl cymunedol).

Addasiad casglu: Addasiad technegol yw hwn y gall yr awdurdod sy'n codi'r tâl ei wneud wrth bennu'r tâl cymunedol. Gellir gwneud addasiad er mwyn cymryd i ystyriaeth materion megis cost net pobl yn ymuno â'r gofrestro taliadau cymunedol neu'n symud oddi arni, faint o log a emillwyd neu a dynnwyd gan y gronfa gasglu (y gronfa y telir y taliadau cymunedol i mewn iddi) a chost taliadau cymunedol nad oedd modd i'r awdurdod sy'n codi'r tâl eu casglu yn ystod y flwyddyn flaenorol.

Rhyddhad dros dro: Mac gan dalwyr y tâl cymunedol personol mewn rhai cymunedau hawl i gael rhyddhad o dan y cynllun rhyddhad dros dro o eiddo'r Llywodraeth yn sgil y newid o drethi domestig i'r tâl cymunedol. Bydd eich ffurflen hawlio tâl yn dangos swm unrhyw ryddhad a roddwyd.

Budd-daliadau tâl cymunedol: Gallai'ch ffurflen hawlio ddangos bod budd-dâl tâl cymunedol wedi'i ddyfarnu i chi eisoes. Mae budd-dâl ar gael i bobl sydd ag incwm isel ac os credwch y gallech fod yn gymwys a chithau heb wneud cais hyd yn hyn, neu os ydych am gael gwybodaeth bellach, dylech gysylltu â'ch cyngor dosbarth.

Myfyrwyr: Mae pobl sydd wedi'u cofrestru'n fyfyrwyr amser-llawn yn talu 1/5 o'r tâl cymunedol personol tra byddant yn dilyn cwrs addysg amser-llawn. Nid yw myfyrwyr cofrestredig yn gymwys fel unigolion i gael budd-dâl tâl cymunedol ond fe gânt ryddhad dros dro os ydynt yn dalwyr tâl personol mewn cymunedau cymwys. Caiff myfyrwyr sydd â hawl i gael rhyddhad dros dro 1/5 o'r ryddhad dros dro llawn y byddent wedi'i gael pe baent yn gorfod taluy'r tâl cymunedol llawn.

Symiau y mae eu hangen ar gyfer lefel safonol o wasanaethau: Y lefelau hyn yw barn y Llywodraeth, at ddibenion rhannu grant cynnal refeniw y Llywodraeth, am y lefel wario sy'n briodol i'r awdurdodau yn eich ardal i'w galluogi i ddarparu lefel weddol gyfartal o wasanaethau, gan gymryd i ystyriaeth amgylchiadau arbennig yr ardal. Pennir lefel safonol o wasanaethau drwy gyfeirio at gyfanswm y gwario refeniw y cred y Llywodraeth ei fod yn briodol ar gyfer holl awdurdodau lleol cymru. Gall awdurdodau lleol a chyrrff eraill sy'n gwario benderfynu darparu lefel wahanol o wasanaethau, a gallant amrywio hefyd o ran ei heffeithlonrwydd.

Grant y Llywodraeth i gynnal refeniw: Cyfrifir swm y grant hwn ar gyfer pob cyngor dosbarth a sir ar y sail bod modd darparu'r un lefel, yn fras, o wasanaethau ledled Cymru am yr un tâl cymunedol. Rhennir y grant rhwng yr awdurdodau ar sail amgylchiadau arbennig eu hardaloedd. Mae'r Llywodraeth hefyd yn darparu grantiau penebol i helpu gyda mathau arbennig o wario.

Trethi annomestig: Bydd deiliaid neu berchnogion eiddo annomestig yn talu trethi annomestig. Cyfunir yr holl drethi annomestig a gesglir yng Nghy a chaiff cynghorau dosbarth a sir gyfran o'r arian o'r pwâl hwnnw.”.

SCHEDULE 2

Regulation 7

“SCHEDULE 5

Regulations 18 and 19

EXPLANATORY INFORMATION FOR SUPPLY WITH RATE DEMAND NOTICES

PART I

The form of words set out below is prescribed for the purposes of regulations 18 and 19—

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 charging authorities.

Rateable value:

This is set by the Inland Revenue Valuation Officer by reference to the Officer's estimate of the annual rent, at 1st April 1988 values, at which the property could have been let on the open market. For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic part only.

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The valuation officer may alter the value if he believes that the circumstances of the property have changed. The ratepayer may also in certain circumstances propose a change in value. If in any case the ratepayer and the valuation officer do not agree, the matter may be referred as an appeal to the Valuation and Community Charge Tribunal. Further information about how to propose a change in a rateable value is available from valuation offices.

Local rating list:

This contains the address, description and rateable value of each non-domestic property for which rates are payable to a charging authority (district council). Copies are held at valuation offices and by the charging authority. They are open to public inspection.

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 is set by the Government and is the same for the whole of Wales.

Transitional arrangements:

Transitional arrangements operate to phase in the new non-domestic rating system, as follows:

Properties with higher rate bills

A ratepayer will not normally face an annual increase in rates, in real terms, of more than 15% on a small property or 20% on any other property. Small properties are those with rateable values of less than £10,000 on 1st April 1990. For occupiers of composite (partly domestic and partly non-domestic) properties where the non-domestic element has a rateable value of less than £10,000, the maximum annual increase in real terms will not normally exceed 10%.

Properties with lower rate bills

A ratepayer's liability for 1991/2 will not normally fall, in real terms, by more than 18% for a small property or by more than 13% for a large property.

The rate demand notice will show if transitional arrangements apply to a property. For properties with higher rate bills these arrangements will cease to apply if the property changes occupation, and they do not (unless the property consists of advertising rights) apply to properties with a rateable value on 1st April 1990 of less than £500.

Unoccupied property rating:

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

Charitable and discretionary relief:

Charities are entitled to relief from rates on any non-domestic property wholly or mainly used for charitable purposes. Relief is given at 80% of the full rate bill or of the transitional bill where the transitional arrangements apply. Charging authorities have discretion to remit all or part of the remaining 20% of a charity's bill on such property and can also give relief in respect of property occupied by certain bodies not established or conducted for profit.

PART II

The form of words set out below is prescribed for the purposes of regulations 18 and 19—

NODIADAU ESBONIADOL

Mae'r wybodaeth isod yn esbonio rhai o'r termau a allai gael ei defnyddio ar ffurflen hawlio threthi annomestig ac yn y wybodaeth ategol. Gellir cael gwybodaeth bellach am rwymedigaeth i dalu trethi annomestig oddi wrth yr awdurdodau sy'n eu codi.

Gwerth trethiannol: Pennir hwn gan Swyddog Prisio Cyllid y Wlad drwy gyfeirio at amcangyfrif y Swyddog o'r rhent blynnyddol, yn ôl gwerthoedd 1 Ebrill 1988, y gellid ei godi wrth osod yr eiddo ar y farchnad agored. Yn achos eiddo cyfansawdd sy'n rhannol ddomestig ac yn rhannol annomestig, ymwneud â'r rhan annomestig yn unig y mae'r gwerth trethiannol.

Gall y swyddog prisio newid y gwerth os cred fod amgylchiadau'r eiddo wedi newid. Hefyd o dan rai amgylchiadau gal y trethdalwr gynnig newid yn y gwerth. Os bydd i'r trethdalwr a'r swyddog prisio anghytuno mewn unrhyw achos, gellir cyfeirio'r mater fel apêl at y Tribiwnlys Prisio a Thâl Cymunedol. Gellir cael gwybodaeth bellach am sut mae cynnig newid mewn gwerth trethiannol o swyddfeydd prisio.

Rhestr drethu leol: Yn bon ceir cyfeiriad, disgrifiad a gwerth trethiannol pob eiddo annomestig y telir trethi arno i awdurdod sy'n codi trethi (cyngor dosbarth). Cedwir copïau mewn swyddfeydd prisio a chan yr awdurdod sy'n codi'r trethi. Maient yn agored i'r cyhoedd eu harchwilio.

Lluosydd trethu annomestig cenedlaethol: Dyma'r gyfradd yn y bunt y lloosir y gwerth trethiannol gyda hi i roi bil trethi blynnyddol yr eiddo. Pennir y lluosydd gan Llywodraeth a'r un yw'r gyfradd ar gyfer Cymru gyfan.

Trefniadau dros dro: Mae trefniadau dros dro ar weith i gyflwyno'r system newydd o drethi annomestig yn raddol, fel a ganlyn:

Eiddo â biliau trethi uwch

Fel rheol ni gydd trethdalwr yn wynebu cynnydd blynyddol yn y trethi sydd mewn termau real yn fwy nba 15% at eiddo bach neu 20% ar unrhyw eiddo arall. Eiddo bach yw eiddo gyda gwerth trethiannol o lai na £10,000 ar 1 Ebrill 1990. Yn achos deiliaid eiddo cyfansawdd (rhannol ddomestig a rhannol annomestig) lle bo gan y rhan annomestig werth trethiannol llai n £10,000, ni fydd uchafswm y codiad blynnyddol fel arfer yn fwy na 10%.

Eiddo â biliau trethi is

Fel rheol ni fydd rhwymedigaeth trethdalwr ar gyfer 1991/92 yn gostwng, mewn termau real, mwy na 18% yn achos eiddo bach neu fwy na 13% yn achos eiddo mawr.

Dangosir yn yr hysbysiad hawlio trethi a yw'r trefniadau dros dro yn gymwys i eiddo. Yn achol eiddo gyda biliau trethi uwch, bydd y trefniadau hyn yn peidio â bod yn gymwys os ceir newid yn naliadaeth yr eiddo, ac nid ydynt yn gymwys i eiddo (oni bai mai hawliau hysbysebu yw'r eiddo) a oedd â gwerth trethiannol ar 1 Ebrill 1990 o lai na £500.

Trethu eiddo di-ddeiliad: Gall perchnogion eiddo annomestig sydd heb ddeiliad fod yn agored i dalu trethi eiddo gwag, a godir yn ôl 50% o'r rhwymedigaeth arferol. Bydd y rhwymedigaeth yn dechrau ar ôl i'r eiddo fod yn wag am 3 mis. Mae rhai mathau o eiddo, er enghraifft warysau a ffatrioedd, yn rhydd rhag trethi eiddo gwag.

Rhyddhad elusennol a dewisol: Mae gan elusennau hawl i gael rhyddhad rhag trethi ar unrhyw eiddo annomestig a ddefnyddu yn gyfan gwbl nau'n rhannol at ddibenion elusennol. Rhoir rhyddhad yn ôl 80% o'r bil trethi llawn neu o'r bil dros dro lle bo'r trefniadau dros dro yn gymwys. Mae gan yr awdurdodau sy'n codi'r trethi ddisgresiwn i beidio â chodi rhan neu'r cyfan o'r 20% sy'n weddill o

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fil elusen ar eiddo o'r fath a gallant roi rhyddhad hefyd mewn perthynas ag eiddo a ddelir gen gyrrff arbennig sydd heb gael eu sefydlu neu eu rhedeg er mwyn gwneud elw.”.

17th January 1991

David Hunt
Secretary of State for Wales

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations apply to Wales. They make amendments to the Community Charges and Non-Domestic Rating (Demand Notices) (Wales) Regulations 1990 (S.I.[1990/293](#)), in relation to financial years beginning on or after 1st April 1991.

The amendments substitute revised explanatory information to accompany community charge demand notices and non-domestic rate demand notices. They also make amendments of a minor nature.

NODYN ESBONIADOL

*(**Nid yw'r nodyn hwn yn rhan o'r Rheoliadau**)*

Cyfeirio at Gymru y mae'r Rheoliadau hyn. Maent yn diwygio'r Rheoliadau Taliadau cymunedol (Ffurflenai Hawlio) (Cymru) 1990 ([O.S. 1990/293](#)), mewn perthynas â blynyddoedd ariannol sy'n dechrau ar 1 Ebrill 1991 neu wedi hynny.

Mae'r diwygiadau'n cyflwyno gwybodaeth esboniadol ddiwygiedig i gyd-fynd â ffurflenai hawlio'r tâl cymunedol a ffurflenai gawlio trethi annomestig cenedlaethol. Maent hefyd yn gwneud mân ddiwygiadau.