
STATUTORY INSTRUMENTS

1993 No. 252

RATING AND VALUATION

The Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993

<i>Made</i>	- - - -	<i>11th February 1993</i>
<i>Laid before Parliament</i>		<i>12th February 1993</i>
<i>Coming into force</i>	- -	<i>15th February 1993</i>

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 and 2(2)(ga), (gc), (ge) and (h) and 6A 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:

Citation, commencement and application

1. These Regulations may be cited as the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993 and shall come into force on 15th February 1993. They apply in relation to demand notices issued by Welsh billing authorities only with respect to financial years beginning on or after 1st April 1993.

Interpretation

2. In these Regulations—

“the 1988 Act” means the Local Government Finance Act 1988;

“the 1992 Act” means the Local Government Finance Act 1992;

“the Collection Regulations” means the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(3);

“billing authority” means a Welsh billing authority;

“demand notice” means a demand notice within the meaning of Part II of the Collection Regulations which is served by a billing authority (including such a notice served pursuant to

(1) 1967 c. 66.

(2) 1988 c. 41; relevant amendments to Schedule 9 were made by paragraph 44 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42), and by paragraph 87 of Schedule 13 to the Local Government Finance Act 1992 (c. 14).

(3) S.I.1989/1058; relevant amendments were made by S.I. 1990/145, S.I. 1991/141 and S.I. 1992/1512.

Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990(4) (joint owners and occupiers));

“local precepting authority”, in relation to a billing authority, means a community council which has power to issue a precept to the billing authority;

“the major precepting authority”, in relation to a billing authority, means the county council which has power to issue a precept to the billing authority; and

“the relevant year” in relation to a demand notice, means the financial year to which the demand for payment made by the notice relates.

Content of demand notices

3.—(1) A demand notice shall contain the matters mentioned in Schedule 1.

(2) Nothing in this regulation requires a notice to be given on a single sheet of paper, but if more than one sheet is used, the sheets shall be issued together, whether or not attached, so as to comprise one notice.

Language of demand notices and provision of translations

4.—(1) If it appears requisite to a billing authority that a demand notice should be served in Welsh and in English, instead of in English or in Welsh, it shall be so served.

(2) If it appears requisite to a billing authority, it shall provide a Welsh translation of a demand notice served in English.

(3) If it appears requisite to a billing authority, it shall provide an English translation of a demand notice served in Welsh.

Invalid demand notices

5.—(1) Where—

- (a) a demand notice is invalid because it does not comply with regulation 3(1),
- (b) the failure so to comply was due to a mistake, and
- (c) the amounts required to be paid under the notice were demanded in accordance with Part II of the Collection Regulations,

the requirements to pay those amounts shall apply as if the notice were valid.

(2) Where a requirement to pay an amount under an invalid notice subsists by virtue of paragraph (1), the billing authority shall as soon as practicable after the mistake is discovered issue to the ratepayer concerned a statement of the matters which were not contained in the notice and which should have been so contained.

Provision of explanatory information with demand notices

6.—(1) When a billing authority serves a demand notice in Welsh and English, it must supply to the person on whom the notice is served explanatory information in the form of words prescribed in Parts I and II of Schedule 2.

(2) When a billing authority serves a demand notice in English, it must supply to the person on whom the notice is served explanatory information in the form of words prescribed in Part I of Schedule 2.

(3) When a billing authority serves a demand notice in Welsh, it must supply to the person on whom the notice is served explanatory information in the form of words prescribed in Part II of Schedule 2.

Provision of explanatory information with translations of demand notices

7.—(1) When a billing authority provides a person with a Welsh translation of a demand notice, the authority shall also provide that person with explanatory information in the form of words prescribed in Part II of Schedule 2.

(2) When a billing authority provides a person with an English translation of a demand notice, the authority shall also provide that person with explanatory information in the form of words prescribed in Part I of Schedule 2.

Demand notices: financial and other information

8.—(1) A billing authority must when it serves a demand notice supply to the person on whom the notice is served the information mentioned in Part I of Schedule 3; and Part II of Schedule 3 (interpretation, etc.) shall have effect for the purposes of that Part I.

(2) Paragraph (1) does not apply when a demand notice is served after the end of the relevant year.

(3) If it appears requisite to a billing authority when it serves a demand notice that the information mentioned in Part I of Schedule 3 should be supplied in English and in Welsh, instead of in English or in Welsh, it shall be so supplied.

Supply of information by major precepting authorities

9.—(1) In order that a billing authority may fulfil its obligations under regulations 3 and 8, the major precepting authority shall, subject to paragraphs (3) to (5), when it issues a precept to a billing authority for a financial year, supply the billing authority with the information specified in paragraph (2).

(2) The information is information, as regards the major precepting authority and the precept concerned, as to—

- (a) the estimates mentioned in paragraphs 1, 2, 4, 5, 6, 10 and 11 of Part I of Schedule 3; and
- (b) the matters mentioned in paragraphs 3, 7, 8, 9 and 12 of Part I of Schedule 3.

(3) Information need not be supplied as regards the issue of a precept for a financial year beginning on or after 1st April 1994 insofar as that information would be repetitive of information given as regards a precept issued for the preceding financial year.

(4) Information need not be supplied when a substitute precept is issued to a billing authority if it is not one which would require the billing authority to set a substitute amount or amounts under section 31 of the 1992 Act; but if in such a case the billing authority subsequently notifies the major precepting authority that it has set or proposes to set an amount or amounts for its council tax by reference to the substitute precept, the major precepting authority shall (subject to paragraphs (3) and (5)) supply that information as regards the substitute precept as soon as practicable after that notification is given.

(5) Information need not be supplied as regards the issue of a substitute precept for a financial year insofar as it would be repetitive of information given in respect of the preceding financial year on the occasion of the issue of the earlier precept for the first-mentioned financial year.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Supply of information by major precepting authorities: transitional provision

10.—(1) Subject to paragraph (2), where a precept has been issued before the day on which these Regulations come into force (“the relevant day”), the information which would have been supplied to a billing authority under regulation 9 if these Regulations were then in force shall be supplied within 7 days of the relevant day.

(2) Information need not be supplied under paragraph (1) on or after the relevant day if it was supplied voluntarily before that day.

SCHEDULE 1

Regulation 3

MATTERS TO BE CONTAINED IN RATE DEMAND NOTICES

1. A statement of the address and description of each hereditament to which the demand notice relates (“relevant hereditament”).

2. A statement of the rateable value shown for each relevant hereditament in the authority’s local non-domestic rating list.

3. A statement of the non-domestic rating multiplier calculated for the relevant year in accordance with paragraph 3 or, as the case may be, paragraph 4 of Part I of Schedule 7 to the 1988 Act.

4. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the demand notice, it was understood or assumed that the conditions mentioned in section 45(1) of the 1988 Act(5) were or would be fulfilled in relation to any relevant hereditament, and a statement that as regards those days the chargeable amount is one half of that which it would be if the ratepayer were in occupation of the hereditament.

5. A statement of the days (if any) on which, for the purposes of calculating the payments required to be made under the demand notice, it was understood or assumed that—

- (a) the chargeable amount would fall to be calculated under section 43(5) or 45(5) of the 1988 Act,
- (b) the chargeable amount would fall to be calculated under section 43(4) or (5) or 45(4) or (5) of the 1988 Act as modified by paragraph 9 of Schedule 7A to that Act(6), or by regulation 3 of the Non-Domestic Rating (Transitional Period) Regulations 1990(7), or
- (c) the chargeable amount would fall to be calculated by reference to section 44(2) and (2A) of the 1988 Act as substituted by section 44A(7) or (9) of that Act(8), or
- (d) rules under section 47(1)(a) or 58(3)(a) of the 1988 Act(9) would apply;

together with a statement of the manner in which the chargeable amount for those days was calculated and of the amount by which the aggregate amount demanded under the demand notice is reduced as compared with the amount which would have been demanded if section 43(4), without modification, and (so far as is relevant) section 44(2) without substitution, or (as the case may be) section 45(4), applied to the calculation of the chargeable amount for those days.

SCHEDULE 2

Regulations 6 and 7

EXPLANATORY INFORMATION FOR SUPPLY WITH RATE DEMAND NOTICES

PART I

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

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- (5) Section 45(1) was amended by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 23.
 - (6) Schedule 7A was inserted by the Local Government and Housing Act 1989, Schedule 5, paragraph 40, and amended by the Local Government Finance Act 1992, Schedule 13, paragraph 85 and the Non-Domestic Rating Act 1992 (c. 46), sections 1 to 3.
 - (7) S.I. 1990/608, to which there are amendments not relevant to these Regulations.
 - (8) Section 44A was inserted by the Local Government and Housing Act 1989 (c. 42), Schedule 5, paragraph 22, and section 44 was amended by paragraph 21 of that Schedule.
 - (9) Section 47(1)(a) is amended by the Local Government Finance Act 1992, Schedule 13, paragraph 65(1).

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 district and county councils. Your council's share of redistributed rate income, together with income from its council taxpayers, revenue support grant provided by the Government and certain other sums, is used to pay for the services provided by your authority and other local authorities in your area.

Rateable Value

The rateable value of non-domestic property is fixed by the Inland Revenue Valuation Officer and represents the annual open market rental value of the property at 1st April 1988. 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 6 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 Government is the same for the whole of Wales and cannot rise by more than the rate of the increase in the retail prices index.

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 instance factories and warehouses, are exempt from empty property rates.

Charitable and Discretionary Relief

Charities are entitled to relief from rates on any non-domestic property which is wholly or mainly used for charitable purposes. Relief is given at 80% of the rate bill. Billing 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.

Transitional Relief

For some properties transitional arrangements will continue to phase in the effect of the change to the non-domestic rating system introduced on 1st April 1990. Where appropriate, these arrangements will operate until 1994/95 and may be extended to later years. Relief is available to limit the percentage by which bills may increase each year. There are special rules dealing with changes in rateable value and the merger or splitting of existing properties. Further information about transitional relief may be obtained from *name of billing authority*.

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

PART II

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

NODIADAU ESBONIADOL

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

Trethi Annomestig

Telir y trethi annomestig a gesglir gan yr awdurdodau bilio i gronfa ganolog a'u hailddosbarthu i gynghorau dosbarth a sir. Caiff cyfran eich cyngor o'r incwm trethi a aiddosberthir, ynghyd â'r incwm o'i drethdalwyr, y grant cynnal refeniw a ddarperir gan y Llywodraeth a rhai symiau eraill, eu defnyddio i dalu am y gwasanaethau a ddarperir gan eich awdurdod a'r awdurdodau lleol eraill yn eich ardal.

Gwerth Trethiannol

Pennir gwerth trethiannol eiddo annomestig gan swyddog prisio Cyllid y Wlad ac mae'n cynrychioli gwerth rhentol blynyddol yr eiddo ar y farchnad agored ar 1 Ebrill 1988. Yn achos eiddo cyfansawdd sy'n rhannol ddomestig ac yn rhannol annomestig, ymwneud â'r rhan annomestig yn unig y mae'r gwerth trethiannol. Dangosir gwerthoedd pob eiddo y mae trethi'n daladwy i'ch awdurdod mewn perthynas â hwy yn y rhestr drethu leol, y gellir archwilio copi ohoni yn *swyddfa brisio leol enw a chyfeiriad* ac yn *swyddfa awdurdod bilio enw a chyfeiriad*.

Newid y Gwerth Trethiannol

Gall y gwerth trethiannol newid os cred y swyddog prisio fod amgylchiadau'r eiddo wedi newid. Hefyd o dan rai amgylchiadau gall y trethdalwr (a rhai pobl eraill sydd â diddordeb yn yr eiddo) gynnig newid yn y gwerth. Os na fydd y trethdalwr a'r swyddog prisio yn cytuno ar y gwerth cyn pen 6 mis ar ôl i'r cynnig gael ei wneud, cyfeirir y mater fel apêl at Dribiwnlys Prisio. Gellir cael rhagor o wybodaeth am sut mae cynnig newid mewn gwerth trethiannol oddi wrth y swyddfeydd prisio.

Lluosydd Trethu Annomestig Cenedlaethol

Dyma'r gyfradd yn y bunt y lluosir y gwerth trethiannol gyda hi i roi bil trethi blynyddol yr eiddo. Mae'r lluosydd a bennir bob blwyddyn gan y Llywodraeth yr un fath ar gyfer Cymru gyfan ac ni all godi fwy na chyfradd y cynnydd yn y mynegai prisiau manwerthu.

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 ffatrïoedd yn rhydd rhag trethi eiddo gwag.

Rhyddhad Elusennol a Dewisol

Mae gan elusennau hawl i gael rhyddhad rhag trethi ar unrhyw eiddo annomestig a ddefnyddir yn gyfan gwbl neu'n bennaf at ddibenion elusennol. Rhwir rhyddhad yn ôl 80% o'r bil trethi llawn. Mae gan yr awdurdodau bilio ddisgresiwn i beidio â chodi rhan neu'r cyfan o'r 20% sy'n weddill o fil elusen ar eiddo o'r fath a gallant roi rhyddhad hefyd mewn perthynas ag eiddo a ddelir gan gyrff arbennig sydd heb gael eu sefydlu neu eu rhedeg er mwyn gwneud elw.

Rhyddhad Dros Dro

Ar gyfer rhai eiddo, bydd trefniadau dros dro yn parhau i raddol-gyflwyno'r newid i'r system drethu annomestig a gyflwynwyd ar 1 Ebrill 1990. Lle bo'n briodol, bydd y trefniadau hyn ar waith tan 1994/95 a gellir eu hestyn i'r blynyddoedd ar ôl hynny. Mae rhyddhad ar gael i gyfyngu ar y ganran o gynnydd y gellir ei gael yn y biliau bob blwyddyn. Ceir rheolau arbennig i drafod newidiadau yng ngwerth trethiannol ac uno neu rannu eiddo presennol. Gellir cael rhagor o wybodaeth am ryddhad dros dro oddi wrth *enw'r awdurdod bilio*.

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

SCHEDULE 3

Regulation 8

FINANCIAL AND OTHER INFORMATION

PART I

INFORMATION FOR SUPPLY WITH NON-DOMESTIC RATE DEMAND NOTICES

1. The estimate of the billing authority and of the major precepting authority, of the aggregate of its gross expenditure for the relevant year for all services administered by it.
2. The estimates of the billing authority and of the major precepting authority of the allowance appropriate for contingencies and the contributions to or from financial reserves for the relevant year.
3. A statement of the amount calculated—
 - (a) by the billing authority under section 32(4) of the 1992 Act, and
 - (b) by the major precepting authority under section 43(4) of the 1992 Act,as its budget requirement for the relevant year.
4. The estimate of the billing authority and of the major precepting authority of the amount of its financial reserves at the end of the relevant year.
5. The estimate of the billing authority and of the major precepting authority of its capital expenditure to be incurred in the relevant year.
6. The estimates of the billing authority and of the major precepting authority of the sums to be payable to it for the relevant year by way of—
 - (a) revenue support grant(10) (or, if the amount of such grant falls to be adjusted following the approval by resolution of the House of Commons of an amending report under section 84A of the 1988 Act(11), the amount which would be so payable but for that report);
 - (b) additional grant(12) ; and
 - (c) redistributed non-domestic rates(13) .
7. A statement of the standard spending assessments for the billing authority and the major precepting authority for the relevant year.
8. A statement—
 - (a) of the amount of the precept (if any) issued for the relevant year by each local precepting authority;
 - (b) where a precept has been anticipated by the billing authority pursuant to regulations under section 41(3) of the 1992 Act, of the amount so anticipated for the relevant year; and

(10) See the definition in section 69(1) of the Local Government Finance Act 1992.

(11) Section 84A is inserted by the Local Government Act 1992, Schedule 10, paragraph 15.

(12) See the definition in section 69(1) of the Local Government Finance Act 1992. Section 85(2) of the Local Government Finance Act 1988 is amended by the Local Government Finance Act 1992, Schedule 10, paragraph 16.

(13) See the definition in section 69(1) of the Local Government Finance Act 1992. Paragraphs 12 and 15 of Schedule 8 to the Local Government Finance Act 1988 are in Part III of that Schedule which is substituted by the Local Government Finance Act 1992, Schedule 10, paragraph 7.

- (c) where a body has issued a levy or special levy to the billing authority or to the major precepting authority that was taken into account for the relevant year—
- (i) by the billing authority in making its estimate under section 32(2)(a) of the 1992 Act, or
 - (ii) by the major precepting authority in making its estimate under section 43(2)(a) of the 1992 Act,
- (as the case may be), of the amount of the levy or special levy together with information as to whether any of it was treated as special expenses of the authority.
- 9.** A statement of the amount calculated for the relevant year by the billing authority and the major precepting authority as the amount of the difference (whether positive or negative) between—
- (a) the amount of its budget requirement for that year; and
 - (b) the amount calculated by it for that year as the amount for item P in section 33(1) or, as the case may be, section 44(1) of the 1992 Act.
- 10.** The estimate of the billing authority and of the major precepting authority, of the aggregate of its gross expenditure for the preceding year for all services administered by it.
- 11.** The estimate of the billing authority and of the major precepting authority of the amount of its financial reserves at the end of the preceding year.
- 12.** A statement—
- (a) of the amount of the precept (if any) issued for the preceding year by each local precepting authority;
 - (b) where a body has issued a levy or a special levy to the billing authority or to the major precepting authority that was taken into account for the preceding year—
 - (i) by the billing authority in making its estimate under section 32(2)(a) of the 1992 Act, or
 - (ii) by the major precepting authority in making its estimate under section 43(2)(a) of the 1992 Act,
 (as the case may be), of the amount of the levy or special levy.

PART II

INTERPRETATION, ETC.

- 1.** For the purposes of paragraphs 1 and 10 of Part I of the gross expenditure of an authority in respect of a service for a year is the sum of all items of the authority charged to a revenue account for the year attributable to the service, but does not include allowances for contingencies or contributions to financial reserves.
- 2.** The estimates for the relevant year and, subject to paragraph 3 below, for the preceding year, to be supplied pursuant to paragraphs 1, 2, 4, 10 and 11 of Part I are—
- (a) as regards the billing authority, estimates made for the purposes of the calculations required by section 32 of the 1992 Act, and
 - (b) as regards the major precepting authority, estimates made for the purposes of the calculations required by section 43 of the 1992 Act.
- 3.** Where the relevant year is the financial year beginning on 1st April 1993—
- (a) the estimates for the preceding year to be supplied pursuant to paragraph 10 of Part I are estimates by—

- (i) the billing authority (as charging authority) at (or as soon as practicable after) the time of, or made for the purposes of, its calculation under section 95(2) of the 1988 Act, or
 - (ii) the major precepting authority (as precepting authority) at the time of the issue of or in connection with its precept,
(as the case may be) being its calculations, or the precept, by reference to which the billing authority (as charging authority) last set an amount under section 32, 34 or 35 of that Act for that preceding year,
- (b) the amounts of levies and special levies for the preceding year to be supplied pursuant to paragraph 12 of Part I are the amounts of those levies or special levies taken into account by—
- (i) the billing authority (as charging authority) at (or as soon as practicable after) the time of, or made for the purposes of, its calculation under section 95(2) of the 1988 Act, or
 - (ii) the major precepting authority (as precepting authority) at the time of the issue of or in connection with its precept,
(as the case may be) being its calculations, or the precept, by reference to which the billing authority (as charging authority) last set an amount under section 32, 34 or 35 of that Act for that preceding year.
- 4.** For the purposes of paragraph 5 of Part I, capital expenditure is expenditure for capital purposes within the meaning of section 40 of the Local Government and Housing Act 1989**(14)**
- 5.** For the purposes of paragraph 7 of Part I, the standard spending assessment for an authority for the relevant year is the standard spending assessment for that authority in the local government finance report for that year made by the Secretary of State under section 78A of the 1988 Act**(15)** and approved by resolution of the House of Commons.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the contents of rate demand notices, which are issued by billing authorities (district councils) in Wales, and for the information to be supplied when such notices are served by them.

A rate demand notice may be in English or in Welsh or in both languages, with Welsh or English translations to be provided where it appears requisite (regulation 4). A rate demand notice is required to contain particulars as to the hereditaments to which it relates (including their rateable values), a statement of the rating multiplier for the year, and particulars as to how the demand is affected by relevant rate reliefs (regulation 3 and Schedule 1). A rate demand notice must be accompanied by explanatory notes in the appropriate language (regulation 6 and Schedule 2). A rate demand notice must also be accompanied by certain further information (regulation 8 and Schedule 3).

(14) 1989 c. 42.

(15) Section 78A is inserted by paragraph 10 of Schedule 10 to the Local Government Finance Act 1992.

Where a rate demand notice is invalid because, due to a mistake, it fails to contain the prescribed matters, demands for payment under it will remain effective provided the payments were properly calculated (regulation 5(1)). In such cases, the billing authority must take appropriate steps to rectify the error by giving the ratepayer a correct statement of the relevant matters (regulation 5(2)).

In order to enable a billing authority to supply the further information mentioned above when it serves its demand notices, the Regulations require the county council concerned to supply the billing authority with appropriate information (regulation 9). In this connection, regulation 10 makes appropriate transitional provision for the first financial year (the year 1993/94).

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn darparu ar gyfer cynnwys hysbysiadau hawlio trethi, a roir gan awdurdodau bilio (cyngorau dosbarth) yng Nghymru, ac ar gyfer y wybodaeth sydd i'w rhoi pan gyflwynir hysbysiadau o'r fath ganddynt.

Gall hysbysiad hawlio trethi fod yn Gymraeg neu'n Saesneg neu yn y ddwy, a chyfieithiadau Saesneg neu Gymraeg i'w darparu lle ymddengys bod eu hangen (rheoliad 4). Mae'n ofynnol i hysbysiad hawlio trethi gynnwys manylion yr hereditamentau y mae'n ymwneud â hwy (gan gynnwys eu gwerthoedd trethiannol), datganiad o luosydd trethu y flwyddyn, a manylion am sut mae'r mathau perthnasol o ryddhad rhag trethi yn effeithio ar yr hawliad (rheoliad 3 ac Atodiad 1). Gyda hysbysiad hawlio trethi rhaid anfon nodiadau esboniadol yn yr iaith briodol (rheoliadau 6 ac Atodiad 2). Hefyd rhaid i hysbysiad hawlio trethi gael rhywfaint o wybodaeth bellach gydag ef (rheoliad 8 ac Atodiad 3).

Lle bo hysbysiad hawlio trethi yn annilys am ei fod, oherwydd camgymeriad, yn methu â chynnwys y materion a bennwyd, bydd hawliadau am daliad odano yn dal i fod mewn grym ar yr amod bod y taliadau wedi'u cyfrif yn briodol (rheoliad 5(1)). Mewn achosion o'r fath, rhaid i'r awdurdod bilio gymryd camau priodol i gywiro'r camgymeriad drwy roi datganiad cywir o'r materion perthnasol i'r trethdalwr (rheoliad 5(2)).

Er mwyn galluogi awdurdod bilio i roi'r wybodaeth bellach y cyfeirir ati uchod wrth gyflwyno'i hysbysiadau hawlio, mae'r Rheoliadau yn ei gwneud yn ofynnol i'r cyngor sir o dan sylw roi gwybodaeth briodol i'r awdurdod bilio (rheoliad 9). Mewn cysylltiad â hyn, mae rheoliad 10 yn gwneud darpariaeth briodol dros dro am y flwyddyn ariannol gyntaf (y flwyddyn 1993/94).