

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—

Status: This is the original version (as it was originally made).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

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*.

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PART II

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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*.

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