CYNULLIAD CENEDLAETHOL CYMRU

OFFERYNNAU STATUDOL

2005 Rhif 256 (Cy.22)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2005

NODYN ESBONIADOL

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

Mae Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993 ("y prif Reoliadau") yn darparu ynghylch cynnwys hysbysiadau sy'n galw am dalu ardrethi ac a ddyroddir gan awdurdodau bilio yng Nghymru. Maent yn darparu hefyd ynghylch rhoi gwybodaeth esboniadol yn yr iaith briodol ar y cyd â'r hysbysiadau hynny.

Mae'r Rheoliadau hyn yn diwygio'r wybodaeth esboniadol y mae'n rhaid i awdurdodau bilio yng Nghymru ei rhoi fel ei bod:

- yn cyfeirio at newidiadau i'r rheolau o ran gwneud cynigion neu apelau o dan y gwerthoedd ardrethol newydd;
- yn esbonio y bydd gwerthoedd ardrethol newydd yn cael eu defnyddio i gyfrifo ardrethi busnes;
- yn cyfeirio at gyflwyno'r rhyddhad ar ardrethi gorfodol i glybiau chwaraeon amatur cymunedol a gofrestrir gyda Chyllid y Wlad; ac
- yn dileu gwybodaeth a ddisodlwyd am "Trefniadau Trosiannol" a "Rhyddhad Rhag Trethi i Eiddo Bach".

NATIONAL ASSEMBLY FOR WALES

STATUTORY INSTRUMENTS

2005 No. 256 (W.22)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2005

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993 ("the principal Regulations") provide for the contents of rate demand notices which are issued by billing authorities in Wales and for such notices to be accompanied by explanatory information in the appropriate language.

These Regulations, make amendments to the explanatory information which must be supplied by billing authorities in Wales so that it:

- refers to changes to the rules surrounding the making of proposals or appeals under the new rateable values;
- explains that new rateable values will be used to calculate business rates;
- refers to the introduction of mandatory rate relief for community amateur sport clubs registered with the Inland Revenue; and
- removes obsolete information relating to "Transitional Arrangements" and "Small Property Relief" .

OFFERYNNAU STATUDOL

2005 Rhif 256 (Cy.22)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2005

Wedi'u gwneud	*8 Chwefror 2005*
Yn dod i rym	*25 Chwefror 2005*

Mae Cynulliad Cenedlaethol Cymru ("y Cynulliad Cenedlaethol"), drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan baragraffau 1 a 2(2) o Atodlen 9 i Ddeddf Cyllid Llywodraeth Leol 1988(**1**) ac adran 26(3) o Ddeddf yr Iaith Gymraeg 1993(**2**), ac sydd bellach yn arferadwy gan y Cynulliad Cenedlaethol o ran Cymru, drwy hyn yn gwneud y Rheoliadau a ganlyn:

Enwi, cychwyn a chymhwyso

1.-(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2005 a deuant i rym ar 25 Chwefror 2005.

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

Dehongli

2. Yn y Rheoliadau hyn, ystyr "y prif Reoliadau" ("*the principal Regulations*") yw Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993(**3**).

(1) 1988 p.41. Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol o dan baragraffau 1 a 2(2) o Atodlen 9 i Ddeddf Cyllid Llywodraeth Leol 1988, i'r graddau y maent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672).

(2) 1993 p.38. Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol o dan adran 26(3) o Ddeddf yr Iaith Gymraeg 1993, i'r graddau y maent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan O.S. 1999/672.

(3) O.S. 1993/252 fel y'i diwygiwyd gan O.S. 1995/284; O.S. 1996/311; O.S. 1996/1880; O.S. 1997/356; O.S. 1998/155; O.S. 2000/793 (Cy.30) ac O.S. 2003/414 (Cy.59).

STATUTORY INSTRUMENTS

2005 No. 256 (W.22)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2005

Made	*8 February 2005*
Coming into force	*25 February 2005*

The National Assembly for Wales ("the National Assembly"), in exercise of the powers conferred on the Secretary of State by paragraphs 1 and 2(2) of Schedule 9 to the Local Government Finance Act 1988(**1**) and section 26(3) of the Welsh Language Act 1993(**2**), and now exercisable by the National Assembly in relation to Wales, hereby make the following Regulations:

Name, commencement and application

1.-(1) These Regulations are called the Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2005 and come into force on 25 February 2005.

(2) These Regulations apply only in relation to Wales.

Interpretation

2. In these Regulations "the principal Regulations" ("*y prif Reoliadau*") means the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993(**3**).

(1) 1988 c.41. The functions of the Secretary of State under paragraphs 1 and 2(2) of Schedule 9 to the Local Government Act 1988 are, so far as exercisable in relation to Wales, transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).

(2) 1993 c.38. The functions of the Secretary of State under section 26(3) of the Welsh Language Act 1993 are, so far as exercisable in relation to Wales, transferred to the National Assembly for Wales by S.I. 1999/672.

(3) S.I. 1993/252, as amended by S.I. 1995/284; S.I. 1996/311; S.I. 1996/1880; S.I. 1997/356; S.I. 1998/155; S.I. 2000/793 (W.30) and S.I. 2003/414 (W.59).

Diwygio'r prif Reoliadau

3.-(1) Diwygir paragraff 1 o Ran I o Atodlen 2 i'r prif Reoliadau fel a ganlyn:

(2) Yn y nodyn sy'n dwyn y teitl "Rateable Value", yn lle "1st April 2000", rhodder "1 April 2005" ac, yn lle "1st April 1998", rhodder "1 April 2003".

(3) Yn lle'r nodyn sy'n dwyn y teitl "Backdating of proposals and appeals", rhodder y canlynol-

> **"Proposals and Appeals**
>
> There are important changes being made to the rules surrounding the making of proposals for appeals under the new rateable values for 1 April 2005.
>
> 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 new appeal arrangements may be obtained from *name of billing authority*, or from the National Assembly for Wales, Local Taxation Team, Cathays Park, Cardiff CF10 3NQ or the Valuation Office Agency, whose website is www.voa.gov.uk.
>
> A leaflet is available giving detailed information on the revaluation and appeals arrangements. A copy is available on the National Assembly for Wales website at www.wales.gsi.gov.uk or alternatively a copy can be requested from the National Assembly for Wales, Local Taxation Team, Cathays Park, Cardiff CF10 3NQ.".

(4) Ar ôl y nodyn sy'n dwyn y teitl "Proposals and appeals", mewnosoder y canlynol-

> **"2005 Revaluation**
>
> Please note with effect from 1 April 2005 new rateable values will be used to calculate business rates. A draft rating list containing the Rateable Values of each business has been available for public inspection since September 2004. This can be viewed on the Valuation Office Agency website www.voa.gov.uk or by contacting your billing authority at *insert billing authority address.*".

(5) Yn y nodyn sy'n dwyn y teitl "Charitable and discretionary relief", mewnosoder y canlynol ar ddiwedd y nodyn hwnnw-

> "In addition to this, and with effect from 1 April 2004, a mandatory rate relief of 80 percent will be granted to community amateur sport clubs, provided that clubs are defined and registered as such with the Inland Revenue. For more information you should contact *insert Inland Revenue address*, their website is http://www.inlandrevenue.gov.uk/.".

Amendment of the principal Regulations

3.-(1) Paragraph 1 of Part I of Schedule 2 to the principal Regulations is amended as follows:

(2) In the note headed "Rateable Value" for "1st April 2000" substitute "1 April 2005" and for "1st April 1998" substitute "1 April 2003".

(3) For the note headed "Backdating of proposals and appeals" substitute the following -

> **"Proposals and Appeals**
>
> There are important changes being made to the rules surrounding the making of proposals for appeals under the new rateable values for 1 April 2005.
>
> 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 new appeal arrangements may be obtained from *name of billing authority*, or from the National Assembly for Wales, Local Taxation Team, Cathays Park, Cardiff CF10 3NQ or the Valuation Office Agency, whose website is www.voa.gov.uk.
>
> A leaflet is available giving detailed information on the revaluation and appeals arrangements. A copy is available on the National Assembly for Wales website at www.wales.gsi.gov.uk or alternatively a copy can be requested from the National Assembly for Wales, Local Taxation Team, Cathays Park, Cardiff CF10 3NQ.".

(4) After the note headed "Proposals and appeals" insert the following -

> **"2005 Revaluation**
>
> Please note with effect from 1 April 2005 new rateable values will be used to calculate business rates. A draft rating list containing the Rateable Values of each business has been available for public inspection since September 2004. This can be viewed on the Valuation Office Agency website www.voa.gov.uk or by contacting your billing authority at *insert billing authority address.*".

(5) In the note headed "Charitable and discretionary relief" insert the following at the end of that note -

> "In addition to this, and with effect from 1 April 2004, a mandatory rate relief of 80 percent will be granted to community amateur sport clubs, provided that clubs are defined and registered as such with the Inland Revenue. For more information you should contact *insert Inland Revenue address*, their website is http://www.inlandrevenue.gov.uk/.".

(6) Dileer y paragraff sy'n dwyn y teitl "Transitional arrangements".

(7) Dileer y paragraff sy'n dwyn y teitl "Small property relief".

4.-(1) Diwygir paragraff 1 o Ran II o Atodlen 2 i'r prif Reoliadau fel a ganlyn:

(2) Yn y nodyn sy'n dwyn y teitl "Gwerth Trethiannol", yn lle "1 Ebrill 2000", rhodder "1 Ebrill 2005" ac, yn lle "1 Ebrill 1998", rhodder "1 Ebrill 2003".

(3) Yn lle'r nodyn sy'n dwyn y teitl "Ôl-ddyddio cynigion ac apelau", rhodder y canlynol-

"**Cynigion ac Apelau**

Gwneir newidiadau pwysig i'r rheolau ynghylch gwneud cynigion am apelau o dan y gwerthoedd ardrethol newydd ar gyfer 1 Ebrill 2005.

Mae gwybodaeth am yr amgylchiadau y gellir cynnig newid yn y gwerth ardrethol oddi tanynt, ac am sut y gellir gwneud cynnig o'r fath ar gael gan eich swyddfa brisio leol, a welir uchod. Gellir cael gwybodaeth bellach am y trefniadau apelio newydd oddi wrth *enw'r awdurdod bilio* neu oddi wrth Gynulliad Cenedlaethol Cymru, y Tîm Trethiant Lleol, Parc Cathays, Caerdydd, CF10 3NQ, neu Asiantaeth y Swyddfa Brisio; ei gwefan yw: www.voa.gov.uk.

Mae taflen ar gael sy'n rhoi gwybodaeth fanwl am y trefniadau ailbrisio ac apelio. Mae copïau ar gael oddi ar wefan Cynulliad Cenedlaethol Cymru, yn: http://www.cymru.gov.uk/ neu, fel arall, gellir mynnu copi gan Gynulliad Cenedlaethol Cymru, y Tîm Trethiant Lleol, Parc Cathays, Caerdydd, CF10 3NQ.".

(4) Ar ôl y nodyn sy'n dwyn y teitl "Cynigion ac apelau" mewnosoder y canlynol-

"**Ailbrisio yn 2005**

Sylwer y defnyddir gwerthoedd ardrethol newydd i gyfrifo ardrethi busnes o 1 Ebrill 2005 ymlaen. Mae rhestr ardrethi ddrafft, sy'n cynnwys gwerthoedd ardrethol pob busnes, wedi bod ar gael i'r cyhoedd ei gweld ers mis Medi 2004. Gellir ei gweld ar wefan Asiantaeth y Swyddfa Brisio, www.voa.gov.uk, neu drwy gysylltu â'ch awdurdod bilio yn [*cyfeiriad yr awdurdod bilio*].".

(5) Ar ddiwedd y nodyn sy'n dwyn y teitl "Rhyddhad Elusennol a Dewisol", mewnosoder y canlynol-

"Yn ogystal â hynny, ac yn effeithiol o 1 Ebrill 2004 ymlaen, rhoddir rhyddhad ardrethi gorfodol o 80 y cant i glybiau chwaraeon amatur cymunedol, ar yr amod bod y clybiau hynny wedi'u diffinio ac wedi'u cofrestru felly gyda Chyllid y Wlad. I gael rhagor o wybodaeth, cysylltwch â [*cyfeiriad Cyllid y Wlad*], a'i wefan yw:

(6) Delete the paragraph headed "Transitional arrangements".

(7) Delete the paragraph headed "Small property relief".

4.-(1) Paragraph 1 of Part II of Schedule 2 to the principal Regulations is amended as follows:

(2) In the note headed "Gwerth Trethiannol" for "1 Ebrill 2000" substitute "1 Ebrill 2005" and for "1 Ebrill 1998" substitute "1 Ebrill 2003".

(3) For the note headed "Ôl-ddyddio cynigion ac apelau", substitute the following-

"**Cynigion ac Apelau**

Gwneir newidiadau pwysig i'r rheolau ynghylch gwneud cynigion am apelau o dan y gwerthoedd ardrethol newydd ar gyfer 1 Ebrill 2005.

Mae gwybodaeth am yr amgylchiadau y gellir cynnig newid yn y gwerth ardrethol oddi tanynt, ac am sut y gellir gwneud cynnig o'r fath ar gael gan eich swyddfa brisio leol, a welir uchod. Gellir cael gwybodaeth bellach am y trefniadau apelio newydd oddi wrth *enw'r awdurdod bilio* neu oddi wrth Gynulliad Cenedlaethol Cymru, y Tîm Trethiant Lleol, Parc Cathays, Caerdydd, CF10 3NQ, neu Asiantaeth y Swyddfa Brisio; ei gwefan yw: www.voa.gov.uk.

Mae taflen ar gael sy'n rhoi gwybodaeth fanwl am y trefniadau ailbrisio ac apelio. Mae copïau ar gael oddi ar wefan Cynulliad Cenedlaethol Cymru, yn: http://www.cymru.gov.uk/ neu, fel arall, gellir mynnu copi gan Gynulliad Cenedlaethol Cymru, y Tîm Trethiant Lleol, Parc Cathays, Caerdydd, CF10 3NQ.".

(4) After the note headed "Cynigion ac apelau" insert the following-

"**Ailbrisio yn 2005**

Sylwer y defnyddir gwerthoedd ardrethol newydd i gyfrifo ardrethi busnes o 1 Ebrill 2005 ymlaen. Mae rhestr ardrethi ddrafft, sy'n cynnwys gwerthoedd ardrethol pob busnes, wedi bod ar gael i'r cyhoedd ei gweld ers mis Medi 2004. Gellir ei gweld ar wefan Asiantaeth y Swyddfa Brisio, www.voa.gov.uk, neu drwy gysylltu â'ch awdurdod bilio yn [*cyfeiriad yr awdurdod bilio*].".

(5) Ar ddiwedd y nodyn sy'n dwyn y teitl "Rhyddhad Elusennol a Dewisol", mewnosoder y canlynol-

"Yn ogystal â hynny, ac yn effeithiol o 1 Ebrill 2004 ymlaen, rhoddir rhyddhad ardrethi gorfodol o 80 y cant i glybiau chwaraeon amatur cymunedol, ar yr amod bod y clybiau hynny wedi'u diffinio ac wedi'u cofrestru felly gyda Chyllid y Wlad. I gael rhagor o wybodaeth, cysylltwch â [*cyfeiriad Cyllid y Wlad*], a'i wefan yw:

http://www.inlandrevenue.gov.uk/cymraeg/index.htm".

(6) Dileer y paragraff sy'n dwyn y teitl "Trefniadau Trosiannol".

(7) Dileer y paragraff sy'n dwyn y teitl "Rhyddhad Rhag Trethi i Eiddo Bach".

Llofnodwyd ar ran Cynulliad Cenedlaethol Cymru o dan adran 66(1) o Ddeddf Llywodraeth Cymru 1998(**1**).

8 Chwefror 2005

http://www.inlandrevenue.gov.uk/cymraeg/index.htm".

(6) Delete the paragraph headed "Trefniadau Trosiannol".

(7) Delete the paragraph headed "Rhyddhad Rhag Trethi i Eiddo Bach".

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(**1**).

8 February 2005

D. Elis-Thomas

Llywydd y Cynulliad Cenedlaethol

The Presiding Officer of the National Assembly

(a) 1998 p.38.

(a) 1998 c.38.

OFFERYNNAU STATUDOL

2005 Rhif 256 (Cy.22)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2005

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