



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2008 Rhif 2770 (Cy.246)

2008 No. 2770 (W.246)

**ARDRETHU A PHRISIO,
CYMRU**

**RATING AND VALUATION,
WALES**

Gorchymyn Ardrethu Annomestig
(Rhyddhad Ardrethi i Fusnesau
Bach) (Cymru) 2008

The Non-Domestic Rating (Small
Business Relief) (Wales) Order
2008

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Order)

Daw'r Gorchymyn hwn i rym ar 1 Rhagfyr 2008 ond mae'n effeithiol o 1 Ebrill 2008 ac mae'n gymwys o ran Cymru.

This Order comes into force on 1 December 2008 but has effect from 1 April 2008 and it applies to Wales.

Mae'r Gorchymyn hwn yn ailddeddfu Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2006 ("Gorchymyn 2006") gyda diwygiadau. Darparodd Gorchymyn 2006 ar gyfer cynllun rhyddhad ardrethi i fusnesau bach o ran Cymru yn sgil dod i rym adran 63 o Ddeddf Llywodraeth Leol 2003. Gwnaeth yr adran honno ddiwygiadau i adrannau 42A, 43 a 47 o Ddeddf Cyllid Llywodraeth Leol 1988 ("Deddf 1988").

This Order re-enacts the Non-Domestic Rating (Small Business Relief) (Wales) Order 2006 ("the 2006 Order") with amendments. The 2006 Order provided for a small business rate relief scheme for Wales following the coming into force of section 63 of the Local Government Act 2003. That section made amendments to sections 42A, 43 and 47 of the Local Government Finance Act 1988 ("the 1988 Act").

Yn ychwanegol at ddrafftio diwygiadau mae'r Gorchymyn hwn yn gwneud y newidiadau sylweddol a ganlyn—

In addition to drafting amendments this Order makes the following changes of substance—

- cynyddu trothwy uchaf gwerth ardrethol ar gyfer cael rhyddhad cyffredinol;
- darparu rhyddhad penodol ar gyfer mangre fanwerthu (fel y'i diffinnir yn erthygl 2), darparwyr gofal plant ac undebau credyd;
- darparu am i drethdalwyr sy'n gwneud cais am ryddhad roi hysbysiad i'r awdurdod bilio ond nid yw hyn yn gymwys i'r trethdalwyr hynny sy'n gwneud cais am ryddhad ar sail eu gwerth ardrethol yn unig. Mae'r ddarpariaeth hon hefyd yn gymwys mewn cysylltiad â swyddfeydd post a oedd yn gymwys o dan Orchymyn 2006.

- an increase to the upper rateable value threshold for receipt of the general relief;
- provision of specific relief for retail premises (as defined in article 2), child care providers and credit unions;
- provision for ratepayers claiming relief to give notice to the billing authority but this does not apply to those ratepayers who claim relief on the basis of their rateable value only. This provision also applies in respect of post offices which were eligible under the 2006 Order.

Mae erthygl 2 o'r Gorchymyn yn diffinio hereditamentau a eithrir o'r cynllun rhyddhad ardrethi i fusnesau bach ond nid yw'r ddarpariaeth hon yn gymwys i ryddhad a roddir mewn cysylltiad â swyddfeydd post.

Mae erthygl 3 yn rhagnodi mwyafswm gwerth ardrethol o £12,000 ar gyfer hereditamentau a allai fod yn gymwys i gael rhyddhad.

Mae erthyglau 5 i 9 yn rhagnodi amodau cymhwysra.

Mae erthygl 10 yn darparu i'r wybodaeth gael ei chynnwys yn yr hysbysiad sydd i'w roi i'r awdurdodau bilio, yn darparu ar gyfer rhwng pa amserau y mae'r cyfryw hysbysiad i'w gyflwyno ac ar gyfer dulliau o'i gyflwyno.

Mae erthygl 11 yn rhagnodi swm o E at ddibenion y fformiwla a geir yn adran 43(4A)(b) o Ddeddf 1988. Mae'r fformiwla honno'n darparu'r mecanwaith ar gyfer cyfrifo swm yr ardrethi sy'n daladwy mewn cysylltiad â hereditamentau arbennig.

Mae erthyglau 5 ac 11 yn cael yr effaith o roddi, yn ddarostyngedig i fel a ddynodir yn yr erthyglau hynny, (a) ryddhad ardrethi o 50% i hereditamentau ac iddynt werth ardrethol o £2,000 neu lai; a (b) rhyddhad ardrethi o 25% i hereditamentau ac iddynt werth ardrethol o fwy na £2,000 ond nid mwy na £6,500 (ond £5,000 fydd y ffigwr diwethaf hwn o 1 Ebrill 2012).

Mae erthyglau 6 ac 11 yn cael yr effaith o roddi, yn ddarostyngedig i fel a ddynodir yn yr erthyglau hynny, ryddhad ardrethi o 100% i swyddfeydd post ac iddynt werth ardrethol o £9,000 neu lai, a rhyddhad ardrethi o 50% i swyddfeydd post ac iddynt werth ardrethol o fwy na £9,000 ond nid mwy na £12,000.

Mae erthyglau 7 ac 11 yn cael yr effaith o roddi, yn ddarostyngedig i fel a ddynodir yn yr erthyglau hynny, ryddhad ardrethi o 25% i fangreoedd manwerthu ac iddynt werth ardrethol o fwy na £6,500 ond nid mwy na £9,000. Bydd y rhyddhad hwn yn dod i ben ar 31 Mawrth 2012.

Mae erthyglau 8 ac 11 yn cael yr effaith o roddi, yn ddarostyngedig i fel a ddynodir yn yr erthyglau hynny, ryddhad ardrethi o 50% i fangreoedd a ddefnyddir ar gyfer darparu gofal plant ac y mae iddynt werth ardrethol o fwy na £2,000 ond nid mwy na £12,000. Bydd y rhyddhad hwn yn dod i ben ar 31 Mawrth 2012.

Mae erthyglau 9 ac 11 yn cael yr effaith o roddi, yn ddarostyngedig i fel a ddynodir yn yr erthyglau hynny, ryddhad ardrethol o 50% i fangreoedd a ddefnyddir ar gyfer undebau credyd ac iddynt werth ardrethol o fwy na £2,000 ond nid mwy na £9,000. Bydd y rhyddhad hwn yn dod i ben ar 31 Mawrth 2012.

Article 2 of the Order defines hereditaments which are exempted from the small business rate relief scheme but this provision does not apply to relief given in respect of post offices.

Article 3 prescribes a maximum rateable value of £12,000 for hereditaments which might be eligible for relief.

Articles 5 to 9 prescribe conditions of eligibility.

Article 10 provides for the information to be included in the notice to be given to billing authorities, the times within which such a notice is to be served and methods of service.

Article 11 prescribes the amount of E for the purposes of the formula contained in section 43(4A)(b) of the 1988 Act. That formula provides the mechanism for calculating the amount of rates payable in respect of particular hereditaments.

Articles 5 and 11 have the effect of granting, subject as indicated in those articles, (a) 50% rate relief to hereditaments which have a rateable value of £2,000 or less; and (b) 25% rate relief to hereditaments which have a rateable value of more than £2,000 but not more than £6,500 (but the latter figure will be £5,000 as from 1 April 2012).

Articles 6 and 11 have the effect of granting, subject as indicated in those articles, 100% rate relief to post offices which have a rateable value of £9,000 or less, and 50% rate relief to post offices which have a rateable value of more than £9,000 but not more than £12,000.

Articles 7 and 11 have the effect of granting, subject as indicated in those articles, 25% rate relief to retail premises which have a rateable value of more than £6,500 but not more than £9,000. This relief will cease on 31 March 2012.

Articles 8 and 11 have the effect of granting, subject as indicated in those articles, 50% rate relief to premises used for child care provision which have a rateable value of more than £2,000 but not more than £12,000. This relief will cease on 31 March 2012.

Articles 9 and 11 have the effect of granting, subject as indicated in those articles, 50% rate relief to premises used for credit unions which have a rateable value of more than £2,000 but not more than £9,000. This relief will cease on 31 March 2012.

Bu i'r cynllun rhyddhad ardrethi gwledig o ran Cymru lithro ond fe'i harbedwyd gan Orchymyn 2006 mewn perthynas â blynyddoedd ariannol yn dod i ben ar neu cyn 31 March 2007 ac mae'r arbediad hwnnw'n cael ei barhau gan y Gorchymyn hwn. Dirymir Gorchymyn 2006 ond bydd yn parhau mewn grym mewn perthynas â'r flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2008.

Mae asesiad effaith rheoleiddiol wedi ei baratoi mewn cysylltiad â'r Rheoliadau hyn. Gellir cael copi o <http://www.cynulliadcymru.org/bus-home/bus-guide-docs-pub/bus-business-documents/bus-business-documents-doc-laid.htm>.

The rural rate relief scheme for Wales lapsed but was saved by the 2006 Order in relation to financial years ending on or before 31 March 2007 and that saving is continued by this Order. The 2006 Order is revoked but will remain in force in relation to the financial year ending on 31 March 2008.

A regulatory impact assessment has been prepared in connection with these Regulations. A copy can be obtained at <http://www.assemblywales.org/bus-home/bus-guide-docs-pub/bus-business-documents/bus-business-documents-doc-laid.htm>.

2008 Rhif 2770 (Cy.246)

**ARDRETHU A PHRISIO,
CYMRU**

**Gorchymyn Ardrethu Annomestig
(Rhyddhad Ardrethi i Fusnesau
Bach) (Cymru) 2008**

Gwnaed 18 Hydref 2008
*Gosodwyd gerbron Cynulliad
Cenedlaethol Cymru* 22 Hydref 2008
Yn dod i rym 1 Rhagfyr 2008

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 43(4B)(b), 44(9), 143(1) a (2) a 146(6) o Ddeddf Cyllid Llywodraeth Leol 1988(1) ac a freiniwyd bellach ynddynt hwy(2):

Enwi, cychwyn a chymhwyso

1.—(1) Enw'r Gorchymyn hwn yw Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2008.

(2) Daw'r Gorchymyn hwn i rym ar 1 Rhagfyr 2008 ond mae'n effeithiol o 1 Ebrill 2008.

(3) Mae'r Gorchymyn hwn yn gymwys o ran Cymru.

Dehongli

2. Yn y Gorchymyn hwn—

ystyr "blwyddyn ariannol berthnasol" ("*relevant financial year*") yw'r flwyddyn ariannol y mae trethdalwr wedi cyflwyno hysbysiad mewn cysylltiad â hi yn unol ag erthygl 10;

(1) 1988 p.41.

(2) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol a geir yn Neddf Cyllid Llywodraeth Leol 1988 mewn perthynas â Chymru i Gynulliad Cenedlaethol Cymru yn rhinwedd Gorchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672, erthygl 2, Atodlen 1). Breiniwyd swyddogaethau Cynulliad Cenedlaethol Cymru yng Ngweinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006, a pharagraff 30 o Atodlen 11 iddi (p.32).

2008 No. 2770 (W.246)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating (Small
Business Relief) (Wales) Order
2008**

Made 18 October 2008
*Laid before the National
Assembly for Wales* 22 October 2008
Coming into force 1 December 2008

The Welsh Ministers make the following Order in exercise of the powers conferred on the Secretary of State by sections 43(4B)(b), 44(9), 143(1) and (2) and 146(6) of the Local Government Finance Act 1988(1) and now vested in them(2):

Title, commencement and application

1.—(1) The title of this Order is The Non-Domestic Rating (Small Business Relief) (Wales) Order 2008.

(2) This Order comes into force on 1 December 2008 but it has effect from 1 April 2008.

(3) This Order applies in relation to Wales.

Interpretation

2. In this Order—

"the 1988 Act" ("*Deddf 1988*") means the Local

(1) 1988 c.41.

(2) The functions of the Secretary of State contained in the Local Government Finance Act 1988 in relation to Wales were transferred to the National Assembly for Wales by virtue of the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672, article 2, Schedule 1). The functions of the National Assembly for Wales were vested in the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c.32).

mae i "cod cyfathrebu electronig" yr ystyr sydd i "*electronic communications code*" yn adran 106(1) o Ddeddf Cyfathrebu 2003(1);

mae "cyfarpar cyfathrebu electronig" ("*electronic communications apparatus*") yn cynnwys—

- (a) cyfarpar o fewn yr ystyr a roddir gan baragraff 1(1) o'r cod cyfathrebu electronig;
- (b) strwythurau ar lun cytiau neu adeiladau eraill (gan gynnwys strwythurau nad ydynt ond yn rhan o adeilad) a ddefnyddir, neu a ddyluniwyd i'w defnyddio, ddim ond i gadw cyfarpar sy'n dod o fewn y disgrifiad ym mharagraff (a); ac
- (c) unrhyw gyfarpar atodol a gaiff ei feddiannu at ddibenion person a drwyddedir o dan adran 8 o Ddeddf Telegraffiaeth Ddiwifr 2006(2) neu berson y rhoddwyd iddo fynediad sbectrwm cydnabyddedig o dan adran 18 o'r Ddeddf honno, a dim ond ar gyfer hynny;

mae i "cyfathrebu electronig" yr ystyr sydd i "*electronic communication*" yn adran 15(1) o Ddeddf Cyfathrebu Electronig 2000(3);

ystyr "Deddf 1988" ("*the 1988 Act*") yw Deddf Cyllid Llywodraeth Leol 1988;

mae "gwerthu nwyddau" ("*sale of goods*") yn cynnwys gwerthu unrhyw un neu rai o'r canlynol—

- (a) pryd neu luniaeth i'w fwyta neu i'w yfed yn y fangre lle y caiff ei werthu neu ei baratoi neu i ffwrdd o'r fangre honno;
- (b) diod feddwol i'w hyfed yn y fangre lle y caiff ei gwerthu neu i ffwrdd o'r fangre honno;
- (c) petrol neu danwydd arall i yrru cerbydau modur a fwriedir ar gyfer eu defnyddio ar ffyrdd neu a addaswyd i'w defnyddio ar ffyrdd;

ystyr "hereditament a eithrir" ("*excepted hereditament*") yw hereditament—

- (a) a ddefnyddir ar gyfer arddangos hysbysebion, parcio cerbydau modur, gweithfeydd trin carthion neu gyfarpar cyfathrebu electronig, a dim ond ar gyfer hynny,
- (b) sy'n gwt ar y traeth neu'n swyddfa bost,
- (c) y mae un neu fwy o baragraffau (a) i (c) o adran 47(2) o Ddeddf 1988 yn gymwys iddo,
- (ch) sy'n hereditament a eithrir fel y'i diffinnir yn adran 47(9) o Ddeddf 1988, neu
- (d) sy'n hereditament y Goron fel y'i diffinnir yn adran 65A(4) o Ddeddf 1988;

Government Finance Act 1988;

"electronic communication" ("*cyfathrebu electronig*") has the meaning given in section 15(1) of the Electronic Communications Act 2000(1);

"electronic communications apparatus" ("*cyfarpar cyfathrebu electronig*") includes—

- (a) apparatus within the meaning given by paragraph 1(1) of the electronic communications code;
- (b) structures in the nature of huts or other buildings (including structures forming part only of a building) used, or designed for use, solely to house apparatus falling within the description in paragraph (a); and
- (c) any ancillary equipment occupied exclusively for the purposes of a person who is licensed under section 8 of the Wireless Telegraphy Act 2006(2) or who has a grant of recognised spectrum access under section 18 of that Act;

"electronic communications code" ("*cod cyfathrebu electronig*") has the same meaning as in section 106(1) of the Communications Act 2003(3);

"excepted hereditament" ("*hereditament a eithrir*") means a hereditament—

- (a) which is used exclusively for the display of advertisements, the parking of motor vehicles, sewage works or electronic communications apparatus,
- (b) which is a beach hut or a post office,
- (c) to which one or more of paragraphs (a) to (c) of section 47(2) of the 1988 Act applies,
- (d) which is an excepted hereditament as defined in section 47(9) of the 1988 Act, or
- (e) which is a Crown hereditament as defined in section 65A(4) of the 1988 Act;

"person authorised to sign on behalf of the ratepayer" ("*person wedi ei awdurdodi i lofnodi ar ran y trethdalwr*") means, where the ratepayer is—

- (a) a partnership, a partner of that partnership;
 - (b) a trust, a trustee of that trust;
 - (c) a body corporate, a director of that body, and
- in any other case, a person duly authorised to sign on behalf of the ratepayer;

"post office" ("*swyddfa bost*") means a public post office within the meaning given by section 42(3) of the Postal Services Act 2000(4);

(1) 2003 c.21.

(2) 2006 p.36.

(3) 2000 p.7.

(1) 2000 c.7.

(2) 2006 c.36.

(3) 2003 c.21.

(4) 2000 c.26.

mae "llofnod" ("*signature*"), llofnodi ("*sign*") neu "llofnodwyd" ("*signed*"), mewn perthynas â hysbysiad a gyflwynwyd, yn unol ag erthygl 10(6) drwy gyfathrebu electronig, yn cynnwys ymgorffori yn yr hysbysiad, neu gysylltu'n rhesymegol â'r hysbysiad, llofnod electronig, fel y'i diffinnir yn adran 7(2) o Ddeddf Cyfathrebu Electronig 2000;

ystyr "mangre fanwerthu" ("*retail premises*") yw unrhyw hereditament lle y cynhelir masnach neu fusnes sydd yn gyfan gwbl neu'n bennaf yn golygu gwerthu nwyddau;

ystyr "person wedi ei awdurdodi i lofnodi ar ran y trethdalwr" ("*person authorised to sign on behalf of the ratepayer*"), os yw'r trethdalwr—

- (a) yn bartneriaeth, yw partner i'r bartneriaeth honno;
- (b) yn ymddiriedolaeth, yw ymddiriedolwr i'r ymddiriedolaeth honno;
- (c) yn gorff corfforaethol, yw cyfarwyddwr i'r corff hwnnw, ac

mewn unrhyw achos arall, yw person wedi ei awdurdodi'n briodol i lofnodi ar ran y trethdalwr; ac

ystyr "swyddfa bost" yw swyddfa bost gyhoeddus o fewn yr ystyr a roddir i "post office" gan adran 42(3) o Ddeddf Gwasanaethau Post 2000(1).

Mwyafswm gwerth ardrethol ar gyfer rhyddhad ardrethi

3. At ddibenion adran 43(4B)(b)(i) o Ddeddf 1988, y swm a ragnodir ar gyfer hereditament yw £12,000.

Amodau rhyddhad

4. At ddibenion adran 43(4B)(b)(ii) o Ddeddf 1988, yr amodau i'w bodloni yw'r rhai a ragnodir yn erthygl 5, 6, 7, 8 neu 9.

5. Yr amodau a ragnodir gan yr erthygl hon ("yr amodau gwerth ardrethol") yw—

- (a) hyd a chan gynnwys 31 Mawrth 2012, mai £6,500 neu lai yw gwerth ardrethol yr hereditament, a £5,000 neu lai ar ôl y dyddiad hwnnw;
- (b) nad yw'r hereditament yn hereditament a eithrir; ac
- (c) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl.

6. Yr amodau a ragnodir gan yr erthygl hon ("yr amodau swyddfa bost") yw—

- (a) y defnyddir yr hereditament, neu ran o'r hereditament, at ddibenion swyddfa bost;

"relevant financial year" ("*blwyddyn ariannol berthnasol*") means the financial year in respect of which a ratepayer has served a notice in accordance with article 10;

"retail premises" ("*mangre fanwerthu*") means any hereditament where there is carried on a trade or business consisting wholly or mainly of the sale of goods;

"sale of goods" ("*gwerthu nwyddau*") includes the sale of any of the following—

- (a) meals or refreshments for consumption on or off the premises on which they are sold or prepared;
- (b) intoxicating liquor for consumption on or off the premises on which it is sold;
- (c) petrol or other automotive fuels for fuelling motor vehicles intended or adapted for use on roads; and

"signature" ("*llofnod*"), "sign" ("*llofnodi*") or "signed" ("*llofnodwyd*"), in relation to a notice served in accordance with article 10(6) by electronic communication, includes the incorporation in it, or the logical association with it, of an electronic signature, as defined in section 7(2) of the Electronic Communications Act 2000.

Maximum rateable value for rate relief

3. For the purposes of section 43(4B)(b)(i) of the 1988 Act, the amount prescribed for a hereditament is £12,000.

Conditions for relief

4. For the purposes of section 43(4B)(b)(ii) of the 1988 Act, the conditions to be satisfied are those prescribed in article 5, 6, 7, 8 or 9.

5. The conditions prescribed by this article ("the rateable value conditions") are—

- (a) until and including 31 March 2012 the rateable value of the hereditament is £6,500 or less, and after that date £5,000 or less;
- (b) the hereditament is not an excepted hereditament; and
- (c) the hereditament is wholly occupied.

6. The conditions prescribed by this article ("the post office conditions") are—

- (a) the hereditament, or part of the hereditament, is used for the purposes of a post office;

- (b) mai £12,000 neu lai yw gwerth ardrethol yr hereditament;
- (c) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl; ac
- (ch) bod y trethdalwr wedi rhoi hysbysiad i'r awdurdod bilio mewn cysylltiad â'r hereditament yn unol ag erthygl 10.

7. Yr amodau a ragnodir gan yr erthygl hon ("yr amodau mangre fanwerthu") yw—

- (a) bod yr hereditament yn cael ei ddefnyddio'n gyfan gwbl neu'n bennaf at ddibenion mangre fanwerthu;
- (b) nad yw'r hereditament yn hereditament a eithrir;
- (c) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl;
- (ch) bod gwerth ardrethol yr hereditament yn fwy na £6,500 ond nid yn fwy na £9,000;
- (d) bod y trethdalwr wedi rhoi hysbysiad i'r awdurdod bilio mewn cysylltiad â'r hereditament yn unol ag erthygl 10; ac
- (dd) nad yw'r trethdalwr wedi rhoi hysbysiad yn unol ag erthygl 10 i'r awdurdod bilio, neu i unrhyw awdurdod bilio arall yng Nghymru, mewn cysylltiad ag unrhyw hereditament arall.

8. Yr amodau a ragnodir gan yr erthygl hon ("yr amodau gofal plant") yw—

- (a) bod yr hereditament yn cael ei ddefnyddio'n gyfan gwbl at ddibenion gwarchod plant neu ddarparu gofal dydd gan berson wedi ei gofrestru o dan Ran XA o Ddeddf Plant 1989(1);
- (b) nad yw'r hereditament yn hereditament a eithrir;
- (c) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl;
- (ch) bod gwerth ardrethol yr hereditament yn fwy na £2,000 ond nid yn fwy na £12,000; a
- (d) bod y trethdalwr wedi rhoi hysbysiad i'r awdurdod bilio mewn cysylltiad â'r hereditament yn unol ag erthygl 10.

9. Yr amodau a ragnodir gan yr erthygl hon ("yr amodau undebau credyd") yw—

- (a) bod yr hereditament yn cael ei ddefnyddio'n gyfan gwbl at ddibenion undeb credyd sydd wedi ei gofrestru un undeb credyd yn unol â Deddf Undebau Credyd 1979(2);
- (b) nad yw'r hereditament yn hereditament a eithrir;
- (c) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl;

- (b) the rateable value of the hereditament is £12,000 or less;
- (c) the hereditament is wholly occupied; and
- (d) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 10.

7. The conditions prescribed by this article ("the retail premises conditions") are—

- (a) the hereditament is wholly or mainly used for the purposes of retail premises;
- (b) the hereditament is not an excepted hereditament;
- (c) the hereditament is wholly occupied;
- (d) the rateable value of the hereditament is more than £6,500 but not more than £9,000;
- (e) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 10; and
- (f) the ratepayer has not given notice in accordance with article 10 to the billing authority, or to any other billing authority in Wales, in respect of any other hereditament.

8. The conditions prescribed by this article ("the child care conditions") are—

- (a) the hereditament is wholly used for the purposes of child minding or the provision of day care by a person registered under Part XA of the Children Act 1989(1);
- (b) the hereditament is not an excepted hereditament;
- (c) the hereditament is wholly occupied;
- (d) the rateable value of the hereditament is more than £2,000 but not more than £12,000; and
- (e) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 10.

9. The conditions prescribed by this article ("the credit union conditions") are—

- (a) the hereditament is wholly used for the purposes of a credit union which is registered as a credit union in accordance with the Credit Unions Act 1979(2);
- (b) the hereditament is not an excepted hereditament;
- (c) the hereditament is wholly occupied;

(1) 1989 p.41. Mewnosodwyd Rhan XA gan adran 79(1) o Ddeddf Safonau Gofal 2000 (p.14).

(2) 1979 p.34.

(1) 1989 c.41. Part XA was inserted by section 79(1) of the Care Standards Act 2000 (c.14).

(2) 1979 c.34.

- (ch) bod gwerth ardrethol yr hereditament yn fwy na £2,000 ond nid yn fwy na £9,000; a
- (d) bod y trethdalwr wedi rhoi hysbysiad i'r awdurdod bilio mewn cysylltiad â'r hereditament yn unol ag erthygl 10.

- (d) the rateable value of the hereditament is more than £2,000 but not more than £9,000; and
- (e) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 10.

Hysbysiadau

10.—(1) Rhaid i hysbysiad o dan yr erthygl hon gynnwys yr wybodaeth a materion eraill a bennir yn yr Atodlen a rhaid iddo gael ei lofnodi gan y trethdalwr neu gan berson wedi ei awdurdodi i lofnodi ar ran y trethdalwr.

(2) Yn ddarostyngedig i baragraffau (3) i (5), caniateir i hysbysiad a roddir heb fod yn hwyrach na 30 Medi mewn blwyddyn ariannol gael effaith o ddyddiad nad yw'n gynharach nag 1 Ebrill yn y flwyddyn ariannol flaenorol.

(3) Ni chaniateir rhoi hysbysiad yn gynharach nag 1 Hydref yn y flwyddyn ariannol sy'n dod o flaen y flwyddyn ariannol berthnasol.

(4) Yn ddarostyngedig i baragraff (5), mewn perthynas â'r hereditament y mae a wnelo'r hysbysiad ag ef—

- (a) os bydd y rhan o'r amodau perthnasol ynghylch gwerth ardrethol yn cael ei bodloni yn sgil newid mewn rhestr ardrethu annomestig leol, ac;
- (b) os rhoddir hysbysiad o fewn 4 mis ar ôl y dyddiad pryd yr hysbysir yr awdurdod bilio o dan sylw o'r newid yn sgil rheoliadau o dan adran 55 o Ddeddf 1988 (newid rhestrau),

caniateir i'r hysbysiad gael effaith o ddyddiad nad yw'n gynharach na'r dyddiad pryd y mae'r newid yn dod yn effeithiol o dan y rheoliadau hynny.

(5) Ni chaniateir i unrhyw hysbysiad gael effaith am ddiwrnod yn gynharach nag 1 Ebrill 2008.

(6) Mae hysbysiad i'w gyflwyno i'r awdurdod bilio o dan sylw drwy—

- (a) ei gyfeirio at yr awdurdod; a
- (b) ei ddanfôn neu ei anfon i swyddfa'r awdurdod drwy'r post neu drwy gyfathrebiad electronig.

(7) Mae unrhyw hysbysiad a anfonir drwy gyfathrebiad electronig i'w ystyried, oni phrofir i'r gwrthwyneb, fel pe bai wedi ei gyflwyno ar yr adeg y daw i law ar ffurf ddarllenadwy.

(8) Pan fydd hysbysiad wedi ei roddi mewn cysylltiad â blwyddyn ariannol, caiff yr awdurdod bilio fynnu bod y trethdalwr yn rhoi hysbysiadau pellach yn unol â'r erthygl hon mewn perthynas â'r cyfryw flynyddoedd ariannol canlynol ag y byddo'r awdurdod o dro i dro yn eu pennu.

Notices

10.—(1) A notice under this article must contain the information and other matters specified in the Schedule and must be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer.

(2) Subject to paragraphs (3) to (5), a notice given no later than 30 September in a financial year may have effect from a date no earlier than 1 April in the preceding financial year.

(3) A notice may not be given earlier than 1 October in the financial year preceding the relevant financial year.

(4) Subject to paragraph (5), where, in relation to the hereditament to which the notice relates—

- (a) the part of the relevant conditions concerning rateable value becomes satisfied due to an alteration of a local non-domestic rating list; and
- (b) a notice is given within 4 months after the date on which the billing authority concerned is notified of the alteration pursuant to regulations under section 55 of the 1988 Act (alteration of lists),

the notice may have effect from a date no earlier than the date on which the alteration takes effect under those regulations.

(5) No notice may have effect for a day earlier than 1 April 2008.

(6) A notice is to be served on the billing authority concerned by—

- (a) addressing it to the authority; and
- (b) delivering it or sending it to the authority's office by post or electronic communication.

(7) Any notice sent by electronic communication is to be regarded, unless the contrary is proved, as served when it is received in a legible form.

(8) When a notice has been given in respect of a financial year the billing authority may require the ratepayer to give further notices in accordance with this article in relation to such subsequent financial years as it may from time to time specify.

Swm o E

11. Y swm o E a ragnodir at ddibenion adran 44(9) o Ddeddf 1988—

- (a) os bodlonir yr amodau gwerth ardrethol ac os £2,000 neu lai yw gwerth ardrethol yr hereditament, yw 2;
- (b) os bodlonir yr amodau gwerth ardrethol ac os yw gwerth ardrethol yr hereditament yn fwy na £2,000, yw 1.333333;
- (c) os bodlonir yr amodau swyddfa bost ac os £9,000 neu lai yw gwerth ardrethol yr hereditament, yw 1,000,000;
- (ch) os bodlonir yr amodau swyddfa bost ac os yw gwerth ardrethol yr hereditament yn fwy na £9,000 ond nid yn fwy na £12,000, yw 2;
- (d) hyd a chan gynnwys 31 Mawrth 2012 os bodlonir yr amodau mangreoeedd manwerthu, yw 1.333333;
- (dd) hyd a chan gynnwys 31 Mawrth 2012 os bodlonir yr amodau gofal plant, yw 2;
- (e) hyd a chan gynnwys 31 Mawrth 2012 os bodlonir yr amodau undebau credyd, yw 2.

Dirymu, Arbedion a Darpariaeth Drosiannol

12.—(1) Mae Gorchymyn Ardrethu Annomestig (Aneddiadau Gwledig) (Cymru) 1998(1) a Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi Gwledig) (Cymru) 2002(2) yn parhau mewn grym fel y maent yn gymwys i unrhyw flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2007 neu cyn y dyddiad hwnnw.

(2) Dirymir Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2006(3) ond mae i barhau mewn grym fel y mae'n gymwys i'r flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2008.

(3) Nid yw erthygl 6(d) yn gymwys mewn cysylltiad â'r flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2008.

Amount of E

11. The amount of E prescribed for the purposes of section 44(9) of the 1988 Act—

- (a) where the rateable value conditions are satisfied and the rateable value of the hereditament is £2,000 or less, is 2;
- (b) where the rateable value conditions are satisfied and the rateable value of the hereditament is more than £2,000, is 1.333333;
- (c) where the post office conditions are satisfied and the rateable value of the hereditament is £9,000 or less, is 1,000,000;
- (d) where the post office conditions are satisfied and the rateable value of the hereditament is more than £9,000 but not more than £12,000, is 2;
- (e) until and including 31 March 2012 where the retail premises conditions are satisfied, is 1.333333;
- (f) until and including 31 March 2012 where the child care conditions are satisfied, is 2;
- (g) until and including 31 March 2012 where the credit union conditions are satisfied, is 2.

Revocation, Savings and Transitional Provision

12.—(1) The Non-Domestic Rating (Rural Settlements) (Wales) Order 1998(1) and the Non-Domestic Rating (Rural Rate Relief) (Wales) Order 2002(2) remain in force as they apply to any financial year ending on or before 31 March 2007.

(2) The Non-Domestic Rating (Small Business Relief) (Wales) Order 2006(3) is revoked but is to remain in force as it applies to the financial year ending on 31 March 2008.

(3) Article 6(d) does not apply in respect of the financial year beginning on 1 April 2008.

(1) O.S. 1998/2963.

(2) O.S. 2002/331 (Cy.44).

(3) O.S. 2006/3345 (Cy.306).

(1) S.I. 1998/2963.

(2) S.I. 2002/331 (W.44).

(3) S.I. 2006/3345 (W.306).

Brian Gibbons

Y Gweinidog dros Gyfiawnder Cymdeithasol a
Llywodraeth Leol, un o Weinidogion Cymru

Minister for Social Justice and Local Government, one
of the Welsh Ministers

18 Hydref 2008

18 October 2008

Gwybodaeth a materion eraill i'w cynnwys mewn hysbysiad o dan erthygl 10 o Orchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2008

("Gorchymyn 2008")

1. Enw, cyfeiriad (gan gynnwys cod post), rhif ffacs (os yw'n gynnwys), rhif ffôn a chyfeiriad post electronig (os yw'n gynnwys) y trethdalwr.

2. Cyfeiriad (gan gynnwys cod post) yr hereditament y gwneir cais am ryddhad ardrethi i fusnesau bach mewn cysylltiad ag ef ac, os yw hynny'n hysbys, ei rif cyfrif ardrethu annomestig.

3. Yn achos swyddfa bost, cadarnhad bod yr hereditament a grybwyllir ym mharagraff 2 uchod yn cael ei ddefnyddio'n gyfan gwbl neu'n rhannol at ddibenion swyddfa bost fel y'i disgrifir yng Ngorchymyn 2008.

4. Yn achos mangre fanwerthu—

(a) cadarnhad—

(i) bod yr hereditament a grybwyllir ym mharagraff 2 uchod yn cael ei ddefnyddio'n gyfan gwbl neu'n bennaf at ddibenion mangre fanwerthu fel y'i disgrifir yng Ngorchymyn 2008; a

(ii) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl;

(b) cyfeiriad llawn unrhyw hereditament arall neu hereditamentau eraill yng Nghymru y mae'r trethdalwr yn ei feddiannu neu'n eu meddiannu neu wedi ei feddiannu neu eu meddiannu ar unrhyw adeg ers y dyddiad ym mharagraff 8 isod;

(c) cadarnhad nad yw'r trethdalwr nac unrhyw un ar ei ran wedi rhoi hysbysiad o dan erthygl 10 o Orchymyn 2008 i unrhyw awdurdod bilio yng Nghymru mewn cysylltiad ag unrhyw hereditament arall. Os na ellir rhoi'r cadarnhad hwn, rhaid rhoi manylion llawn; ac

(ch) ymgymeriad gan y trethdalwr (ac os nad y trethdalwr yw'r person sy'n llofnodi'r hysbysiad, ymgymeriad ar ran y trethdalwr) y bydd y trethdalwr, cyn gynted ag y bo'n ymarferol, yn ysgrifennu i hysbysu'r awdurdod bilio—

(i) o gyfeiriad unrhyw hereditament yng Nghymru y mae'r trethdalwr wedi dechrau ei feddiannu ers iddo roi'r hysbysiad;

Information and other matters to be contained in a notice under article 10 of the Non-Domestic Rating (Small Business Relief) (Wales) Order 2008

("the 2008 Order")

1. The name, address (including post code), facsimile number (where applicable), telephone number and electronic mail address (where applicable) of the ratepayer.

2. The address (including post code) of the hereditament for which small business rate relief is sought and, where known, the non-domestic rating account number.

3. In the case of a post office, confirmation that the hereditament mentioned in paragraph 2 above is used wholly or partly for the purposes of a post office as described in the 2008 Order.

4. In the case of retail premises—

(a) confirmation that—

(i) the hereditament mentioned in paragraph 2 above is used wholly or mainly for the purposes of retail premises as described in the 2008 Order; and

(ii) the hereditament is wholly occupied;

(b) the full address of any other hereditament(s) in Wales which the ratepayer occupies or has occupied at any time since the date in paragraph 8 below;

(c) confirmation that neither the ratepayer nor anyone on his/her behalf has given a notice under Article 10 of the 2008 Order to any billing authority in Wales in respect of any other hereditament. If this confirmation cannot be given, full details must be given; and

(d) an undertaking by the ratepayer (and if the person signing the notice is not the ratepayer, an undertaking on behalf of the ratepayer) that the ratepayer will as soon as practicable inform the billing authority in writing of—

(i) the address of any hereditament in Wales which the ratepayer has started to occupy since giving the notice;

- (ii) o'r dyddiad pryd y dechreuodd y trethdalwr feddiannu'r hereditament hwnnw;
- (iii) o'r dyddiad pryd y gorffennodd y trethdalwr feddiannu'r hereditament a grybwyllir ym mharagraff 2 at ddibenion mangre fanwerthu;
- (iv) o'r dyddiad pryd y rhoddwyd hysbysiad i unrhyw awdurdod bilio yng Nghymru gan neu ar ran y trethdalwr o dan Orchymyn 2008 mewn cysylltiad â hereditament ac eithrio'r un a grybwyllir ym mharagraff 2 a chyfeiriad yr hereditament arall hwnnw.

5. Yn achos mangre a ddefnyddir ar gyfer gofal plant—

- (a) cadarnhad —
 - (i) bod yr hereditament a grybwyllir ym mharagraff 2 uchod yn cael ei ddefnyddio'n gyfan gwbl at ddibenion gofal plant fel a ddisgrifir yng Ngorchymyn 2008; a
 - (ii) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl; a
- (b) enw a chyfeiriad y darparwr cofrestredig a'i rif cofrestru.

6. Yn achos mangre a ddefnyddir fel undeb credyd—

- (a) cadarnhad—
 - (i) bod yr hereditament a grybwyllir ym mharagraff 2 uchod yn cael ei ddefnyddio'n gyfan gwbl at ddibenion undeb credyd fel y'i disgrifir yng Ngorchymyn 2008; a
 - (ii) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl; a
- (b) swyddfa gofrestredig yr undeb credyd;
- (c) cyfeiriad prif swyddfa'r undeb credyd, os yw'n wahanol i'r swyddfa gofrestredig; ac
- (ch) y rhif cyfeirnod ffyrm a ddyroddwyd i'r undeb credyd gan yr Awdurdod Gwasanaethau Ariannol.

7. Cadarnhad nad yw'r hereditament yn eiddo a eithrir fel y'i disgrifir yng Ngorchymyn 2008.

Nid oes angen y cadarnhad hwn pan fydd y rhyddhad ardrethi y gwneir cais amdano'n ymwneud â swyddfa bost.

8. Cadarnhad o'r naill neu'r llall o'r canlynol—

- (a) y dyddiad pryd y cafodd yr hereditament ei ddefnyddio gyntaf fel a ddisgrifir yn yr hysbysiad a'i fod wedi parhau i gael ei ddefnyddio felly hyd at ddyddiad yr hysbysiad
- neu
- (b) y dyddiad y bydd yr hereditament yn cael ei ddefnyddio gyntaf fel a ddisgrifir uchod.

- (ii) the date on which the ratepayer started to occupy that hereditament;
- (iii) the date on which the ratepayer ceased to occupy the hereditament mentioned in paragraph 2 for the purposes of retail premises;
- (iv) the date on which a notice was given to any billing authority in Wales by or on behalf of the ratepayer under the 2008 Order in respect of a hereditament other than the one mentioned in paragraph 2 and the address of that other hereditament.

5. In the case of premises used for child care—

- (a) confirmation that—
 - (i) the hereditament mentioned in paragraph 2 above is used wholly for the purposes of child care as described in the 2008 Order; and
 - (ii) the hereditament is wholly occupied; and
- (b) the name and address of the registered provider and their registration number.

6. In the case of premises used as a credit union—

- (a) confirmation that—
 - (i) the hereditament mentioned in paragraph 2 above is used wholly for the purposes of a credit union as described in the 2008 Order; and
 - (ii) the hereditament is wholly occupied; and
- (b) the registered office of the credit union;
- (c) the address of the head office of the credit union, if different from the registered office; and
- (d) the firm reference number allocated to the credit union by the Financial Services Authority.

7. Confirmation that the hereditament is not an excepted property as described in the 2008 Order.

This confirmation is not required when the rate relief sought relates to a post office

8. Confirmation as to either—

- (a) the date on which the hereditament was first used as described in the notice and that it has continued to be so used to the date of the notice
- or
- (b) the date on which the hereditament will be first used as described above.

9. Ymgymeriad gan y trethdalwr (ac os nad y trethdalwr yw'r person sy'n llofnodi'r hysbysiad, ymgymeriad ar ran y trethdalwr) y bydd y trethdalwr cyn gynted ag y bo'n ymarferol yn ysgrifennu i hysbysu'r awdurdod os yw o'r farn y gallai beidio â bod mwyach yn gymwys i gael rhyddhad ardrethi o dan Orchymyn 2008.

10. Awdurdodiad gan y trethdalwr yn awdurdodi'r awdurdod bilio y rhoddir yr hysbysiad iddo i gaffael gan unrhyw berson unrhyw wybodaeth y mae'r awdurdod o'r farn ei bod yn berthnasol at ddibenion cadarnhau unrhyw wybodaeth a roddir yn yr hysbysiad neu at ddibenion sicrhau mewn dull arall gymhwystra'r trethdalwr i gael rhyddhad mewn cysylltiad â'r hereditament a grybwyllir ym mharagraff 2.

11. Llofnod y trethdalwr neu'r person wedi ei awdurdodi i lofnodi ar ran y trethdalwr.

12. Disgrifiad o swyddogaeth y person sy'n llofnodi'r hysbysiad.

13. Dyddiad yr hysbysiad.

9. An undertaking by the ratepayer (and if the person signing the notice is not the ratepayer, an undertaking on behalf of the ratepayer) that the ratepayer will as soon as practicable inform the billing authority in writing if they consider that they may no longer be eligible to receive rate relief under the 2008 Order.

10. Authority from the ratepayer for the billing authority to which the notice is given to obtain from any person any information which the authority considers relevant for the purposes of confirming any information given in the notice or otherwise ascertaining the ratepayer's eligibility for relief in respect of the hereditament mentioned in paragraph 2.

11. The signature of the ratepayer or person authorised to sign on behalf of the ratepayer.

12. A description of the capacity of the person signing the notice .

13. The date of the notice.

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CYMRU

2008 Rhif 2770 (Cy.246)

**ARDRETHU A PHRSIO,
CYMRU**

Gorchymyn Ardrethu Annomestig
(Rhyddhad Ardrethi i Fusnesau
Bach) (Cymru) 2008

WELSH STATUTORY
INSTRUMENTS

2008 No. 2770 (W.246)

**RATING AND VALUATION,
WALES**

The Non-Domestic Rating (Small
Business Relief) (Wales) Order
2008