



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2009 Rhif 461 (Cy.48)

2009 No. 461 (W.48)

**ARDRETHU A PHRSIO,
CYMRU**

**RATING AND VALUATION,
WALES**

Rheoliadau Ardrethu Annomestig
(Casglu a Gorfodi)
(Rhestri Lleol) (Diwygio)
(Cymru) 2009

The Non-Domestic Rating
(Collection and Enforcement)
(Local Lists) (Amendment)
(Wales) Regulations 2009

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestri Lleol) 1989 ("Rheoliadau 1989") i wneud darpariaeth arbennig mewn perthynas â chasglu dyled ardrethi ôl-ddyddiedig benodol.

These Regulations amend the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 ("the 1989 Regulations") to make special provision in relation to the collection of certain backdated liability to rates.

Mae Rheoliadau 1989 yn darparu ar gyfer talu dyled ardrethi flynyddol mewn rhan-daliadau mewn llawer o achosion. Er hynny, os dyroddir hysbysiad galw am dalu - neu fil ardrethi - ar ôl diwedd y flwyddyn ariannol y mae'n berthnasol iddi, perir i'r swm fod yn daladwy yn llawn. Gall hyn ddigwydd os dangosir hereditament ar restr ardrethu am y tro cyntaf yn effeithiol o ddyddiad yn y flwyddyn honno yn dilyn diwygiad i'r rhestr ardrethu nas gwneir nes ar ôl i'r flwyddyn ddod i ben.

The 1989 Regulations provide for annual rates liability to be discharged in instalments in many cases. However, where a demand notice - or rates bill - is issued after the end of the financial year to which it relates, the sum becomes payable in full. This can happen where a hereditament is shown on a rating list for the first time with effect from a date in that year following an amendment to the rating list which is not made until after the year has ended.

Mae'r Rheoliadau hyn yn mewnosod Atodlen 1A newydd yn Rheoliadau 1989 i ddarparu y gall yr awdurdod bilio a'r trethdalwr, os yw'r trethdalwr yn ddarostyngedig i dyled ôl-ddyddiedig nad yw eisoes wedi ei thalu, gytuno i ailrefnu'r dyled sydd wedi cronni yn y cyfnod rhwng y dyddiad y daw'r diwygiad a wneir i'r rhestr ardrethu'n effeithiol a'r dyddiad y gwnaed y diwygiad mewn gwirionedd, fel bod y dyled yn daladwy dros gyfnod nad yw'n fwy nag wyth mlynedd. Nodir ym mharagraff 1 o Atodlen 1A newydd y meini prawf y mae'n rhaid eu bodloni cyn y gall trethdalwr fanteisio ar y trefniadau hyn. Yn benodol, mae paragraff 1 yn darparu mai dim ond os bydd dyled ôl-ddyddiedig yn digwydd o ganlyniad i newid a wneir i restr ardrethu ar 31 Mawrth 2010 neu

These Regulations insert a new Schedule 1A into the 1989 Regulations to provide that where a ratepayer is subject to backdated liability that has not already been discharged, the billing authority and the ratepayer can agree to reschedule the liability that accrued in the period between the effective date of the amendment to the rating list and the date the amendment was actually made, so that it is payable over a period not exceeding eight years. The criteria that must be satisfied before a ratepayer can take advantage of these arrangements are set out in paragraph 1 of new Schedule 1A. In particular, paragraph 1 provides that the arrangements in new Schedule 1A will apply only where backdated liability arises as a result of a change to a rating list which is made on or before 31 March 2010 and where

cyn hynny ac os dyroddwyd yr hysbysiad (neu'r hysbysiadau) galw am dalu mewn cysylltiad â'r ddyled yn y flwyddyn ariannol yn dechrau ar 1 Ebrill 2007, 1 Ebrill 2008 neu 1 Ebrill 2009 y bydd y trefniadau yn Atodlen 1A newydd yn gymwys.

Ceir y pŵer i wneud trefniant i aildefnu dyled ôl-ddyddiedig ym mharagraff 2 o Atodlen 1A newydd, sydd hefyd yn ei gwneud yn ofynnol i'r ddyled ôl-ddyddiedig gael ei rhannu'n gyfartal rhwng pob blwyddyn y mae'r cytundeb mewn grym. Mae paragraff 3 yn darparu y bydd cytundebau y cytunir arnynt mewn perthynas â dyled ôl-ddyddiedig yn parhau i lywodraethu dros dalu'r ddyled honno hyd yn oed os bydd newid pellach i restr ardrethu'n golygu na fyddai'r amodau ar gyfer gwneud y cytundeb wedi eu bodloni pe byddai'r newid hwnnw wedi bod yn effeithiol ar y diwrnod y gwnaed y cytundeb. Mae paragraff 4 yn addasu rheoliad 8 gyda'r effaith y bydd y drefn gorfodi talu ardrethi yn Rhan 3 o Reoliadau 1989 yn gymwys os bydd trethdalwr yn methu â thalu rhan-daliad sy'n ddyledus yn unol â chytundeb o dan Atodlen 1A newydd.

Mae asesiad effaith rheoleiddiol wedi ei baratoi mewn cysylltiad â'r Rheoliadau hyn. Gellir cael copi yn <http://www.cynulliadcymru.org/bus-home/buslegislation/bus-legislation-sub>.

the demand notice (or notices) in respect of the liability was issued in the financial year beginning on 1 April 2007, 1 April 2008 or 1 April 2009.

The power to make an agreement to reschedule backdated liability is in paragraph 2 of new Schedule 1A, which also requires the backdated liability to be divided equally between each year the agreement is in force. Paragraph 3 provides that agreements reached in relation to backdated liability will continue to govern the discharge of that liability even if a further alteration to a rating list means that the conditions for making the agreement would not have been met if that change had been effective on the day the agreement was made. Paragraph 4 modifies regulation 8 with the effect that the rates enforcement regime in Part 3 of the 1989 Regulations will apply if a ratepayer fails to pay an instalment due in accordance with an agreement under new Schedule 1A.

A regulatory impact assessment has been prepared in connection with these Regulations. A copy can be obtained at <http://www.assemblywales.org/bus-home/buslegislation/bus-legislation-sub>.

2009 Rhif 461 (Cy.48)

**ARDRETHU A PHRISIO,
CYMRU**

**Rheoliadau Ardrethu Annomestig
(Casglu a Gorfodi)
(Rhestri Lleol) (Diwygio)
(Cymru) 2009**

Gwnaed 2 Mawrth 2009

*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 4 Mawrth 2009

Yn dod i rym 31 Mawrth 2009

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 143(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1988(1) a pharagraff 1 o Atodlen 9 iddi ac sydd bellach wedi eu breinio ynddynt hwy(2), yn gwneud y Rheoliadau a ganlyn:

Enwi, cychwyn a chymhwyso

1. Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestri Lleol) (Diwygio) (Cymru) 2009 a deuant i rym ar 31 Mawrth 2009.

Diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestri Lleol) 1989

2.—(1) Diwygir Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestri Lleol) 1989(3) fel a ganlyn.

(1) 1988 p.41. Mae paragraff 1 o Atodlen 9 wedi ei ddiwygio'n rhagolygol gan Atodlen 13 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodi 2007 (p.15).

(2) Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol, o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672). Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru o dan adran 162 o Ddeddf Llywodraeth Cymru 2006 (p.32) a pharagraff 30 o Atodlen 11 iddi.

(3) O.S.1989/1058, y mae diwygiadau iddynt nad ydynt yn berthnasol i'r Rheoliadau hyn.

2009 No. 461 (W.48)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating
(Collection and Enforcement)
(Local Lists) (Amendment)
(Wales) Regulations 2009**

Made 2 March 2009

*Laid before the National
Assembly for Wales* 4 March 2009

Coming into force 31 March 2009

The Welsh Ministers in exercise of the powers conferred on the Secretary of State by sections 143(1) and (2) of, and paragraph 1 of Schedule 9 to, the Local Government Finance Act 1988(1) and now vested in them(2), make the following Regulations:

Title, commencement and application

1. The title of these Regulations is The Non-Domestic Rating (Collection and Enforcement) (Local Lists) (Amendment) (Wales) Regulations 2009 and they come into force on 31 March 2009.

**Amendment of the Non-Domestic Rating
(Collection and Enforcement) (Local Lists)
Regulations 1989**

2.—(1) The Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(3) are amended as follows.

(1) 1988 c.41. Paragraph 1 of Schedule 9 has been prospectively amended by Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c.15).

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

(3) S.I. 1989/1058, to which there are amendments not relevant to these Regulations.

(2) Ar ôl rheoliad 7 (taliadau o dan hysbysiadau galw am dalu: darpariaeth bellach) mewnosoder—

"Backdated liability: special provision in relation to 2005 rating lists

7A. Notwithstanding the requirements of a demand notice issued in accordance with regulation 7, a ratepayer and a billing authority may reach an agreement in accordance with Schedule 1A."

(3) Ar ôl Atodlen 1, mewnosoder Atodlen 1A a geir yn yr Atodlen i'r Rheoliadau hyn.

(2) After regulation 7 (payments under demand notices: further provision) insert—

"Backdated liability: special provision in relation to 2005 rating lists

7A. Notwithstanding the requirements of a demand notice issued in accordance with regulation 7, a ratepayer and a billing authority may reach an agreement in accordance with Schedule 1A."

(3) After Schedule 1, insert Schedule 1A set out in the Schedule to these Regulations.

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

2 Mawrth 2009

2 March 2009

YR ATODLEN

SCHEDULE

Rheoliad 2(3)

Regulation 2(3)

Atodlen 1A newydd

New Schedule 1A

"SCHEDULE 1A

"SCHEDULE 1A

Regulation 7A

Regulation 7A

Backdated liability: special provision in relation to 2005 rating lists

Backdated liability: special provision in relation to 2005 rating lists

Application and interpretation

Application and interpretation

1.—(1) Subject to sub-paragraph (3), this Schedule applies where—

1.—(1) Subject to sub-paragraph (3), this Schedule applies where—

- (a) a ratepayer has been served by a billing authority with one or more demand notices which, taken together, require the payment of rates under section 43 of the Act in respect of 33 months or more, whether consecutive or not, as a consequence of one or more relevant list alterations; and
- (b) the demand notice or notices were served in the financial year beginning on 1 April 2007, 1 April 2008 or 1 April 2009.

- (a) a ratepayer has been served by a billing authority with one or more demand notices which, taken together, require the payment of rates under section 43 of the Act in respect of 33 months or more, whether consecutive or not, as a consequence of one or more relevant list alterations; and
- (b) the demand notice or notices were served in the financial year beginning on 1 April 2007, 1 April 2008 or 1 April 2009.

(2) A relevant list alteration is an alteration to a rating list compiled on 1 April 2005—

(2) A relevant list alteration is an alteration to a rating list compiled on 1 April 2005—

- (a) which results in a hereditament being shown on that list for the first time;
- (b) which has effect from a day that is at least 33 months prior to the day the alteration is made; and
- (c) which is made on or before 31 March 2010.

- (a) which results in a hereditament being shown on that list for the first time;
- (b) which has effect from a day that is at least 33 months prior to the day the alteration is made; and
- (c) which is made on or before 31 March 2010.

(3) This Schedule does not apply where a relevant list alteration is made as a consequence of—

(3) This Schedule does not apply where a relevant list alteration is made as a consequence of—

- (a) a proposal by an interested person made under the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005(1);
- (b) property previously rated as a single hereditament becoming liable to be rated in parts if the ratepayer was liable to pay an amount in respect of that single hereditament;
- (c) property previously rated in parts becoming liable to be rated as a single hereditament if the ratepayer was liable to pay an amount in respect of one or more of those parts; or
- (d) a hereditament or any part of a hereditament becoming part of a different hereditament if the ratepayer was liable to pay an amount in respect of that original hereditament.

- (a) a proposal by an interested person made under the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005(1);
- (b) property previously rated as a single hereditament becoming liable to be rated in parts if the ratepayer was liable to pay an amount in respect of that single hereditament;
- (c) property previously rated in parts becoming liable to be rated as a single hereditament if the ratepayer was liable to pay an amount in respect of one or more of those parts; or
- (d) a hereditament or any part of a hereditament becoming part of a different hereditament if the ratepayer was liable to pay an amount in respect of that original hereditament.

(1) O.S. 2005/758 (Cy.63), y mae iddynt ddiwygiadau nad ydynt yn berthnasol i'r Rheoliadau hyn.

(1) S.I. 2005/758 (W.63), to which there are amendments not relevant to these Regulations.

(4) In this Schedule, "backdated liability" means a ratepayer's liability under one or more demand notices of the description mentioned in sub-paragraph (1) as regards the period beginning on the day from which a relevant list alteration has effect and ending on the day on which the list alteration is made, to the extent that the liability has not been discharged.

Agreement to reschedule backdated liability

2.—(1) A billing authority and a ratepayer may agree that backdated liability be discharged in the manner provided by the agreement.

- (2) An agreement under sub-paragraph (1) may—
- (a) relate to some or of all the backdated liability;
 - (b) provide for the backdated liability to be discharged in instalments over a period not exceeding eight years, commencing on the day that the agreement is reached.

(3) An agreement under this paragraph must provide that in each year (starting on the day the agreement is made) it is in force, the ratepayer will pay an amount calculated in accordance with the formula—

$$\frac{A}{B} x C$$

where—

- (a) A equals the amount of the backdated liability to which the agreement relates;
- (b) B equals the total number of days the agreement will be in force; and
- (c) C equals the number of days the agreement will be in force in the year in question.

Agreement to reschedule liability: further provision

3.—(1) An agreement under paragraph 2 continues in force notwithstanding any alteration in the amount of the backdated liability.

(2) In particular, an agreement is not rendered invalid by reason of a further alteration to a rating list which, had that alteration had effect on the day the agreement was made, would have resulted in the requirements of paragraph 1 not being met.

(3) An agreement must make provision for the adjustment of payments in the event of the amount of the backdated liability specified in one or more of the demand notices turning out to be wrong and may specify that any overpayment—

- (a) must be returned if the ratepayer so requires, or
- (b) in any other case must (as the billing authority determines) either be repaid or be credited against any subsequent liability of the ratepayer to pay anything to the authority in respect of non-domestic rates.

(4) In this Schedule, "backdated liability" means a ratepayer's liability under one or more demand notices of the description mentioned in sub-paragraph (1) as regards the period beginning on the day from which a relevant list alteration has effect and ending on the day on which the list alteration is made, to the extent that the liability has not been discharged.

Agreement to reschedule backdated liability

2.—(1) A billing authority and a ratepayer may agree that backdated liability be discharged in the manner provided by the agreement.

- (2) An agreement under sub-paragraph (1) may—
- (a) relate to some or of all the backdated liability;
 - (b) provide for the backdated liability to be discharged in instalments over a period not exceeding eight years, commencing on the day that the agreement is reached.

(3) An agreement under this paragraph must provide that in each year (starting on the day the agreement is made) it is in force, the ratepayer will pay an amount calculated in accordance with the formula—

$$\frac{A}{B} x C$$

where—

- (a) A equals the amount of the backdated liability to which the agreement relates;
- (b) B equals the total number of days the agreement will be in force; and
- (c) C equals the number of days the agreement will be in force in the year in question.

Agreement to reschedule liability: further provision

3.—(1) An agreement under paragraph 2 continues in force notwithstanding any alteration in the amount of the backdated liability.

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- (a) must be returned if the ratepayer so requires, or
- (b) in any other case must (as the billing authority determines) either be repaid or be credited against any subsequent liability of the ratepayer to pay anything to the authority in respect of non-domestic rates.

Modification of regulation 8

4. If the billing authority enters into an agreement under this Schedule, regulation 8 (failure to pay instalments) has effect as regards the backdated liability to which the agreement relates as if, for paragraph (1), there were substituted—

"(1) Where—

- (a) a demand notice has been served by a billing authority on a ratepayer,
- (b) instalments are payable under the notice in accordance with Schedule 1 or an agreement under Schedule 1A, and
- (c) any such instalment is not paid in accordance with Schedule 1 or, as the case may be, the agreement,

the billing authority must (unless all the instalments have fallen due) serve a further notice on the ratepayer stating the instalments required to be paid."

and regulation 8 and Part 3 of these Regulations are to be construed accordingly."

Modification of regulation 8

4. If the billing authority enters into an agreement under this Schedule, regulation 8 (failure to pay instalments) has effect as regards the backdated liability to which the agreement relates as if, for paragraph (1), there were substituted—

"(1) Where—

- (a) a demand notice has been served by a billing authority on a ratepayer,
- (b) instalments are payable under the notice in accordance with Schedule 1 or an agreement under Schedule 1A, and
- (c) any such instalment is not paid in accordance with Schedule 1 or, as the case may be, the agreement,

the billing authority must (unless all the instalments have fallen due) serve a further notice on the ratepayer stating the instalments required to be paid."

and regulation 8 and Part 3 of these Regulations are to be construed accordingly."

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ON