



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2015 Rhif 229 (Cy. 11)

2015 No. 229 (W. 11)

**ARDRETHU A PHRISIO,
CYMRU**

**RATING AND VALUATION,
WALES**

**Gorchymyn Ardrethu Annomestig
(Rhyddhad Ardrethi i Fusnesau
Bach) (Cymru) 2015**

**The Non-Domestic Rating (Small
Business Relief) (Wales) Order
2015**

NODYN ESBONIADOL

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

EXPLANATORY NOTE

(This note is not part of the Order)

Daw'r Gorchymyn hwn i rym ar 9 Mawrth 2015 ond mae'n cael effaith o 1 Ebrill 2015 ac mae'n gymwys o ran Cymru.

This Order comes into force on 9 March 2015 but has effect from 1 April 2015 and it applies in relation to Wales.

Mae'r Gorchymyn hwn yn ailddeddfu Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2008 (O.S. 2008/2770) gyda diwygiadau. Mae'r Gorchymyn yn darparu ar gyfer cynllun rhyddhad ardrethi a chynllun rhyddhad ardrethi dros dro. Bydd y cynllun rhyddhad ardrethi dros dro yn rhedeg o 1 Ebrill 2015 hyd 31 Mawrth 2016 ac nid yw ond yn gymwys i gategoriâu penodol o hereditament.

This Order re-enacts the Non-Domestic Rating (Small Business Relief) (Wales) Order 2008 (S.I. 2008/2770) with amendments. The Order provides for a rate relief scheme and a temporary rate relief scheme. The temporary rate relief scheme will run from 1 April 2015 to 31 March 2016 and applies only to certain categories of hereditament.

Mae Rhan A o'r Gorchymyn hwn yn cynnwys darpariaeth gyffredinol sy'n cynnwys y diffiniad o hereditamentau sydd wedi eu heithrio o'r cynllun rhyddhad ardrethi i fusnesau bach.

Part A of this Order contains general provision which includes the definition of hereditaments which are excepted from the small business rate relief scheme.

Mae erthygl 3 yn gwneud darpariaeth ynghylch cymhwyso'r Gorchymyn hwn.

Article 3 makes provision about application of this Order.

Mae erthygl 4 yn rhagnodi £12,000 fel uchafswm gwerth ardrethol hereditamentau a allai fod yn gymwys i gael rhyddhad rhag ardrethi annomestig.

Article 4 prescribes a maximum rateable value of £12,000 for hereditaments which might be eligible for relief from non-domestic rates.

Mae Rhan B o'r Gorchymyn hwn yn gwneud darpariaeth ynghylch y cynllun rhyddhad, ond mae'n ddarostyngedig i'r cynllun rhyddhad ardrethi dros dro y darperir ar ei gyfer yn Rhan C.

Part B of this Order makes provision about the relief scheme but is subject to the temporary rate relief scheme provided for in Part C.

Mae erthyglau 5 i 9 yn rhagnodi amodau cymhwystra ar gyfer rhyddhad rhag ardrethi annomestig.

Articles 5 to 9 prescribe conditions of eligibility for relief from non-domestic rates.

Mae erthygl 10 yn rhagnodi swm E at ddibenion y fformiwla a geir yn adran 43(4A)(b) o Ddeddf Cyllid Llywodraeth Leol 1988. Mae'r fformiwla honno'n darparu'r mecanwaith ar gyfer cyfrifo swm yr ardrethi annomestig sy'n daladwy mewn cysylltiad â hereditamentau cymwys o dan y cynllun rhyddhad ardrethi.

Effaith erthyglau 5 i 10 yw rhoddi, yn ddarostyngedig fel a ddynodir yn yr erthyglau hynny, y rhyddhad ardrethi sydd yn y tabl eglurhaol isod—

Math o Amod	Gwerth Ardrethol (£)	Rhyddhad %
Gwerth Ardrethol	0 i 2,400	50
Gwerth Ardrethol	2,401 i 7,800	25
Gofal Plant	2,000 i 12,000	50
Swyddfa Bost	0 i 9,000	100
Swyddfa Bost	9,001 i 12,000	50
Mangre Fanwerthu	7,801 i 11,000	25

Mae Rhan C yn gwneud darpariaeth ar gyfer y cynllun rhyddhad ardrethi dros dro sy'n cychwyn ar 1 Ebrill 2015 ac sy'n dod i ben ar 31 Mawrth 2016.

Mae erthyglau 11 i 14 yn rhagnodi'r amodau cymhwysra o dan y cynllun rhyddhad ardrethi dros dro.

Mae erthygl 15 yn rhagnodi swm E at ddibenion y fformiwla a geir yn adran 43(4A)(b) o Ddeddf Cyllid Llywodraeth Leol 1988. Mae'r fformiwla honno'n darparu'r mecanwaith ar gyfer cyfrifo swm yr ardrethi annomestig sy'n daladwy mewn cysylltiad â hereditamentau cymwys o dan y cynllun rhyddhad ardrethi dros dro.

Mae Rhan D yn darparu bod gwybodaeth i gael ei chynnwys yn yr hysbysiad sydd i'w roi i awdurdodau bilio, yn darparu ar gyfer yr amser y mae hysbysiad o'r fath i'w gyflwyno ynddo ac yn darparu ar gyfer y dull o'i gyflwyno.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Gorchymyn hwn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol cynnal aseiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeilio o gydymffurfio â'r Gorchymyn hwn.

Article 10 prescribes the amount of E for the purposes of the formula contained in section 43(4A)(b) of the Local Government Finance Act 1988. That formula provides the mechanism for calculating the amount of non-domestic rates payable in respect of eligible hereditaments under the rate relief scheme.

Articles 5 to 10 have the effect of granting, subject as indicated in those articles, the rate relief in the illustrative table below—

Type of Condition	Rateable Value (£)	Relief (%)
Rateable Value	0 to 2,400	50
Rateable Value	2,401 to 7,800	25
Child Care	2,000 to 12,000	50
Post Office	0 to 9,000	100
Post Office	9,001 to 12,000	50
Retail Premises	7,801 to 11,000	25

Part C makes provision for the temporary rate relief scheme which commences on 1 April 2015 and ceases on 31 March 2016.

Articles 11 to 14 prescribe the conditions of eligibility under the temporary rate relief scheme.

Article 15 prescribes the amount of E for the purposes of the formula contained in section 43(4A)(b) of the Local Government Finance Act 1988. That formula provides the mechanism for calculating the amount of non-domestic rates payable in respect of eligible hereditaments under the temporary rate relief scheme.

Part D provides for information to be included in the notice to be given to billing authorities, the time within which such a notice is to be served and the method of service.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Order. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with this Order.

2015 Rhif 229 (Cy. 11)

**ARDRETHU A PHRISIO,
CYMRU**

**Gorchymyn Ardrethu Annomestig
(Rhyddhad Ardrethi i Fusnesau
Bach) (Cymru) 2015**

Gwnaed 11 Chwefror 2015

*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 13 Chwefror 2015

Yn dod i rym 9 Mawrth 2015

2015 No. 229 (W. 11)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating (Small
Business Relief) (Wales) Order
2015**

Made 11 February 2015

Laid before the National Assembly for Wales
13 February 2015

Coming into force 9 March 2015

CYNNWYS

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

RHAN A

Cyffredinol

Enwi, cychwyn a chymhwys

1.—(1) Enw'r Gorchymyn hwn yw Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2015.

(2) Daw'r Gorchymyn hwn i rym ar 9 Mawrth 2015 ond mae'n cael effaith o 1 Ebrill 2015.

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

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SCHEDULE 1 - Information and other matters to be contained in a notice

SCHEDULE 2 - Revocation and savings

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

PART A

General

Title, commencement and application

1.—(1) The title of this Order is the Non-Domestic Rating (Small Business Relief) (Wales) Order 2015.

(2) This Order comes into force on 9 March 2015 but it has effect from 1 April 2015.

(3) This Order applies in relation to Wales.

(1) 1988 p. 41. Mewnosododd adran 61(1) o Ddeddf Llywodraeth Leol 2003 (p. 26) is-adran (4B) i adran 43 o Ddeddf Cyllid Llywodraeth Leol 1988. Mewnosododd adran 61(5) o Ddeddf Llywodraeth Leol 2003 is-adran (9) i adran 44 o Ddeddf Cyllid Llywodraeth Leol 1988.

(2) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol i'r graddau yr oeddent yn arferadwy o ran Cymru 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 wedi hynny yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32).

(1) 1988 c. 41. Section 61(1) of the Local Government Act 2003 (c. 26) inserted subsection (4B) into section 43 of the Local Government Finance Act 1988. Section 61(5) of the Local Government Act 2003 inserted subsection (9) into section 44 of the Local Government Finance Act 1988.

(2) The functions of the Secretary of State so far as exercisable in relation to Wales 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 then vested in the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

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 16;

mae i “cod cyfathrebiadau electronig” yr un ystyr ag a roddir i “electronic communications code” yn adran 106(1) o Ddeddf Cyfathrebiadau 2003(1);

mae “cyfarpar cyfathrebiadau electronig” (“*electronic communications apparatus*”) yn cynnwys—

- (a) cyfarpar o fewn yr ystyr a roddir gan baragraff 1(1) o’r cod cyfathrebiadau 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 offer 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 sbectrum cydnabyddedig o dan adran 18 o’r Ddeddf honno, a dim ond ar gyfer hynny;

mae i “cyfathrebiad electronig” yr ystyr a roddir i “electronic communication” yn adran 15(1) o Ddeddf Cyfathrebiadau 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 ragor 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;

Interpretation

2. In this Order—

“the 1988 Act” (“*Deddf 1988*”) means the Local Government Finance Act 1988;

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

“electronic communications apparatus” (“*cyfarpar cyfathrebiadau 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 cyfathrebiadau 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;

(1) 2003 p. 21. Mae adran 106(1) o Ddeddf Cyfathrebiadau 2003 yn darparu mai ystyr “the electronic communications code” yw’r cod a nodir yn Atodlen 2 i Ddeddf Telegyfathrebiadau 1984 (p. 12).

(2) 2006 p. 36. Diwygiwyd adran 8 gan O.S. 2011/1210.

(3) Mae adran 15(1) o Ddeddf Cyfathrebiadau Electronig 2000 (p. 7) yn darparu mai ystyr “electronic communication” yw cyfathrebiad a drosglwyddir (pa un ai o un person i berson arall, o un ddyfais i ddyfais arall, neu o berson i ddyfais neu i’r gwrthwyneb)—
(a) drwy gyfrwng rhwydwaith cyfathrebiadau electronig; neu
(b) drwy gyfrwng arall ond mewn ffurf electronig.

(1) Section 15(1) of the Electronic Communications Act 2000 (c. 7) provides that “electronic communication” means a communication transmitted (whether from one person to another, from one device to another or from a person to a device or vice versa)—
(a) by means of an electronic communications network; or
(b) by other means but while in an electronic form.

(2) 2006 c. 36. Section 8 was amended by S.I. 2011/1210.

(3) 2003 c. 21. Section 106(1) of the Communications Act 2003 provides that “the electronic communications code” means the code set out in Schedule 2 to the Telecommunications Act 1984 (c. 12).

- (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 cyfathrebiadau electronig, a dim ond ar gyfer hynny;
- (b) sy'n gwt glan môr neu'n swyddfa bost;
- (c) sy'n hereditament a eithrir fel y'i diffinnir yn adran 47(9) o Ddeddf 1988(1); neu
- (d) sy'n hereditament y Goron fel y diffinnir “Crown hereditament” yn adran 65A(4) o Ddeddf 1988(2);

mae “llofnod” (“*signature*”), “llofnodi” (“*sign*”) neu “llofnodwyd”, (“*signed*”), mewn perthynas â hysbysiad a gyflwynir yn unol ag erthygl 16(6) drwy gyfathrebiad 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 Cyfathrebiadau Electronig 2000;

ystyr “mangre fanwerthu” (“*retail premises*”) yw unrhyw hereditament lle y cynhelir masnach neu fusnes sy'n 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 yn y bartneriaeth honno;
- (b) yn ymddiriedolaeth, yw ymddiriedolwr yn yr ymddiriedolaeth honno;
- (c) yn gorff corfforaethol, yw cyfarwyddwr yn y corff hwnnw, ac

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

ystyr “swyddfa bost” (“*post office*”) yw swyddfa bost gyhoeddus o fewn yr ystyr a roddir i “public post office” gan adran 125(1) o Ddeddf Gwasanaethau Post 2000(3).

- (c) which is an excepted hereditament as defined in section 47(9) of the 1988 Act(1); or

- (d) which is a Crown hereditament as defined in section 65A(4) of the 1988 Act(2);

“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 125(1) of the Postal Services Act 2000(3);

“relevant financial year” (“*blwyddyn ariannol berthnasol*”) means the financial year in respect of which a ratepayer has served a notice in accordance with article 16;

“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 16(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.

(1) Diwygiwyd adran 47(9) gan baragraff 65 o Atodlen 13 i Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14).

(2) Mewnosodwyd adran 65A gan adran 3 o Ddeddf Llywodraeth Leol ac Ardrethu 1997 (p. 29). Diwygiwyd is-adran (4) gan baragraff 73 o Atodlen 6 i Ddeddf Cyfiawnder Troseddol a'r Heddlu 2001 (p. 16) a chan baragraffau 180 a 181 o Atodlen 16 i Ddeddf Diwygio'r Heddlu a Chyfrifoldeb Cymdeithasol 2011 (p. 13).

(3) 2000 p. 26. Mewnosodwyd y diffiniad o “public post office” i is-adran (1) gan baragraff 49(1) o Atodlen 12 i Ddeddf Gwasanaethau Post 2011 (p. 5).

(1) Section 47(9) was amended by paragraph 65 of Schedule 13 to the Local Government Finance Act 1992 (c. 14).

(2) Section 65A was inserted by section 3 of the Local Government and Rating Act 1997 (c. 29). Subsection (4) was amended by paragraph 73 of Schedule 6 to the Criminal Justice and Police Act 2001 (c. 16) and by paragraphs 180 and 181 of Schedule 16 to the Police Reform and Social Responsibility Act 2011 (c. 13).

(3) 2000 c. 26. The definition of “public post office” was inserted into subsection (1) by paragraph 49(1) of Schedule 12 to the Postal Services Act 2011 (c. 5).

Darpariaeth gyffredinol ynghylch cymhwyso'r Gorchymyn hwn

3.—(1) Nid yw Rhan C o'r Gorchymyn hwn ond yn gymwys pan fo'r diwrnod y codir tâl mewn perthynas ag ef ar ddyddiad o fewn y cyfnod sy'n dechrau ag 1 Ebrill 2015 ac sy'n dod i ben ag 31 Mawrth 2016 ("y cyfnod perthnasol").

(2) Pan fo hereditament yn cydymffurfio ag—

- (a) yr amodau yn erthygl 6, 7 neu 9 a hefyd (ar ddiwrnod y codir tâl mewn perthynas ag ef yn ystod y cyfnod perthnasol) yr amodau yn erthygl 12, 13 neu 14;
- (b) yr amodau mewn mwy nag un o erthyglau 6, 7, 8 neu 9; neu
- (c) (ar ddiwrnod y codir tâl mewn perthynas ag ef yn ystod y cyfnod perthnasol) yr amodau mewn mwy nag un o erthyglau 12, 13 neu 14, yr erthygl sydd i fod yn gymwys yw'r erthygl sy'n cael yr effaith fod swm is yn daladwy mewn cysylltiad â'r hereditament.

Uchafswm gwerth ardrethol ar gyfer rhyddhad ardrethi

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

RHAN B

Rhyddhad

Amodau rhyddhad

5. Yr amodau i'w bodloni at ddibenion adran 43(4B)(b)(ii) o Ddeddf 1988 yw'r rhai a ragnodir yn erthyglau 6 i 9.

Amodau gwerth ardrethol

6. Yr amodau gwerth ardrethol yw—

- (a) nad yw gwerth ardrethol yr hereditament yn fwy na £7,800;
- (b) nad yw'r hereditament yn hereditament a eithrir; ac
- (c) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl.

Amodau gofal plant

7. 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

General provision about application of this Order

3.—(1) Part C of this Order applies only where the chargeable day falls on a date in the period beginning with 1 April 2015 and ending with 31 March 2016 ("the relevant period").

(2) Where a hereditament complies with—

- (a) the conditions in article 6, 7, or 9 and also (on a chargeable day during the relevant period) the conditions in article 12, 13, or 14;
- (b) the conditions in more than one of articles 6, 7, 8 or 9; or
- (c) (on a chargeable day during the relevant period) the conditions in more than one of articles 12, 13 or 14;

the article which is to apply is the article which has the effect of a lower amount being chargeable in respect of the hereditament.

Maximum rateable value for rate relief

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

PART B

Relief

Conditions for relief

5. The conditions to be satisfied for the purposes of section 43(4B)(b)(ii) of the 1988 Act are those prescribed in articles 6 to 9.

Rateable value conditions

6. The rateable value conditions are—

- (a) the rateable value of the hereditament is not more than £7,800;
- (b) the hereditament is not an excepted hereditament; and
- (c) the hereditament is wholly occupied.

Child care conditions

7. 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 2 of

gofrestru o dan Ran 2 o Fesur Plant a Theuluoedd (Cymru) 2010(1);

- (b) nad yw'r hereditament yn hereditament a eithrir;
- (c) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl;
- (d) bod gwerth ardrethol yr hereditament yn fwy na £2,000 ond nad yw'n fwy na £12,000; ac
- (e) bod y trethdalwr wedi rhoi hysbysiad i'r awdurdod bilio mewn cysylltiad â'r hereditament yn unol ag erthygl 16.

Amodau swyddfa bost

8. 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;
- (b) nad yw gwerth ardrethol yr hereditament yn fwy na £12,000;
- (c) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl; a
- (d) bod y trethdalwr wedi rhoi hysbysiad i'r awdurdod bilio mewn cysylltiad â'r hereditament yn unol ag erthygl 16.

Amodau mangre fanwerthu

9. 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;
- (d) bod gwerth ardrethol yr hereditament yn fwy na £7,800 ond nad yw'n fwy nag £11,000;
- (e) bod y trethdalwr wedi rhoi hysbysiad i'r awdurdod bilio mewn cysylltiad â'r hereditament yn unol ag erthygl 16; ac
- (f) nad yw'r trethdalwr wedi rhoi hysbysiad yn unol ag erthygl 16 i'r awdurdod bilio, neu i unrhyw awdurdod bilio arall yng Nghymru, mewn cysylltiad ag unrhyw hereditament arall.

the Children and Families (Wales) Measure 2010(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 16.

Post office conditions

8. 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) the rateable value of the hereditament is not more than £12,000;
- (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 16.

Retail premises conditions

9. 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 £7,800 but not more than £11,000;
- (e) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 16; and
- (f) the ratepayer has not given notice in accordance with article 16 to the billing authority, or to any other billing authority in Wales, in respect of any other hereditament.

Swm E

10.—(1) Mae'r swm a bennir ym mharagraff (2) wedi ei ragnodi fel swm E at ddibenion adran 44(9) o Ddeddf 1988 pan fo'r amodau yn erthygl 6, 7, 8 neu 9 wedi eu bodloni.

(2) Mewn perthynas â hereditament, pan fo'r amodau a ragnodir gan yr erthygl a bennir yng ngholofn (1) o'r tabl wedi eu bodloni a gwerth ardrethol yr hereditament o fewn yr ystod yn y golofn (2) gyfatebol, yna E yw'r swm a bennir yn y golofn (3) gyfatebol.

Tabl

(1) Erthygl	(2) Gwerth Ardrethol (£)	(3) Swm E
6 (Gwerth Ardrethol)	0 i 2,400	2
6 (Gwerth Ardrethol)	2,401 i 7,800	1.333333
7 (Gofal Plant)	2,001 i 12,000	2
8 (Swyddfa Bost)	0 i 9,000	1,000,000
8 (Swyddfa Bost)	9,001 i 12,000	2
9 (Mangre Fanwerthu)	7,801 i 11,000	1.333333

RHAN C

Rhyddhad dros dro

Amodau rhyddhad

11. At ddibenion adran 43(4B)(b)(ii) o Ddeddf 1988, yr amodau i'w bodloni yw'r rhai a ragnodir yn erthygl 12, 13 neu 14.

Amodau gwerth ardrethol

12. Yr amodau gwerth ardrethol yw—

- nad yw gwerth ardrethol yr hereditament yn fwy na £12,000;
- nad yw'r hereditament yn hereditament a eithrir; ac
- bod yr hereditament yn cael ei feddiannu'n gyfan gwbl.

Amount of E

10.—(1) The amount specified in paragraph (2) is prescribed as the amount of E for the purposes of section 44(9) of the 1988 Act where the conditions in article 6, 7, 8 or 9 are satisfied.

(2) Where in relation to a hereditament the conditions prescribed by the article specified in column (1) of the table are satisfied and the rateable value of the hereditament is within the range in corresponding column (2), then E is the amount specified in corresponding column (3).

Table

(1) Article	(2) Rateable Value (£)	(3) Amount of E
6 (Rateable Value)	0 to 2,400	2
6 (Rateable Value)	2,401 to 7,800	1.333333
7 (Child Care)	2,001 to 12,000	2
8 (Post Office)	0 to 9,000	1,000,000
8 (Post Office)	9,001 to 12,000	2
9 (Retail Premises)	7,801 to 11,000	1.333333

PART C

Temporary relief

Conditions for relief

11. For the purposes of section 43(4B)(b)(ii) of the 1988 Act, the conditions to be satisfied are those prescribed in article 12, 13 or 14.

Rateable value conditions

12. The rateable value conditions are—

- the rateable value of the hereditament is not more than £12,000;
- the hereditament is not an excepted hereditament; and
- the hereditament is wholly occupied.

Amodau gofal plant

13. 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 2 o Fesur Plant a Theuluoedd (Cymru) 2010;
- (b) nad yw'r hereditament yn hereditament a eithrir;
- (c) bod yr hereditament yn cael ei feddiannu'n gyfan gwbl;
- (d) nad yw gwerth ardrethol yr hereditament yn fwy na £9,000; ac
- (e) bod y trethdalwr wedi rhoi hysbysiad i'r awdurdod bilio mewn cysylltiad â'r hereditament yn unol ag erthygl 16.

Amodau mangre fanwerthu

14. Yr amodau mangre fanwerthu yw—

- (a) bod yr hereditament yn cael ei ddefnyddio'n gyfan gwbl neu'n bennaf at ddibenion mangre fanwerthu;
- (b) bod gwerth ardrethol yr hereditament yn fwy na £10,499 ond nad yw'n fwy nag £11,000;
- (c) bod y trethdalwr wedi rhoi hysbysiad i'r awdurdod bilio mewn cysylltiad â'r hereditament yn unol ag erthygl 16; a
- (d) nad yw'r trethdalwr wedi rhoi hysbysiad yn unol ag erthygl 16 i'r awdurdod bilio, neu i unrhyw awdurdod bilio arall yng Nghymru, mewn cysylltiad ag unrhyw hereditament arall.

Swm E

15.—(1) Mae'r swm a bennir ym mharagraff (2), neu a gyfrifir yn unol â'r paragraff hwnnw, wedi ei ragnodi fel swm E at ddibenion is-adran 44(9) o Ddeddf 1988 pan fo'r amodau yn erthygl 12, 13 neu 14 wedi eu bodloni.

(2) Mewn perthynas â hereditament, pan fo'r amodau a ragnodir gan yr erthygl a bennir yng ngholofn (1) o'r tabl isod wedi eu bodloni a gwerth ardrethol yr hereditament o fewn yr ystod yn y golofn (2) gyfatebol, yna E yw'r swm a bennir neu a gyfrifir yn y golofn (3) gyfatebol.

Child care conditions

13. 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 2 of the Children and Families (Wales) Measure 2010;
- (b) the hereditament is not an excepted hereditament;
- (c) the hereditament is wholly occupied;
- (d) the rateable value of the hereditament is 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 16.

Retail premises conditions

14. The retail premises conditions are—

- (a) the hereditament is wholly or mainly used for the purposes of retail premises;
- (b) the rateable value of the hereditament is more than £10,499 but not more than £11,000;
- (c) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 16; and
- (d) the ratepayer has not given notice in accordance with article 16 to the billing authority, or to any other billing authority in Wales, in respect of any other hereditament.

Amount of E

15.—(1) The amount specified in, or calculated in accordance with, paragraph (2) is prescribed as the amount of E for the purposes of subsection 44(9) of the 1988 Act where the conditions in article 12, 13 or 14 are satisfied.

(2) Where in relation to a hereditament the conditions prescribed by the article specified in column (1) of the table below are satisfied and the rateable value of the hereditament is within the range in corresponding column (2), then E is the amount specified or as calculated in corresponding column (3).

Tabl

(1) Erthygl	(2) Gwerth Ardrethol (£)	(3) Swm E
12 (Gwerth Ardrethol)	0 i 6,000	5,000,000
12 (Gwerth Ardrethol)	6,001 i 12,000	Cyfrifir yn unol â pharagraffau (3) a (4) o'r erthygl hon
13 (Gofal Plant)	0 i 6,000	5,000,000
13 (Gofal Plant)	6,001 i 9,000	Cyfrifir yn unol â pharagraffau (3) a (4) o'r erthygl hon
14 (Mangre Fanwerthu)	10,500 i 11,000	1.333333

(3) Yn ddarostyngedig i baragraff (4), cyfrifir swm E drwy rannu 6000 â'r ffigur a gyrhaeddir drwy dynnu 6000 o werth ardrethol yr hereditament a ddangosir yn y rhestr ardrethu annomestig leol ar gyfer y diwrnod hwnnw.

(4) Cyfrifir y symiau a gyfrifir o dan baragraff (3) i dri lle degol yn unig—

- (a) drwy ychwanegu un milfed pan fyddai (ar wahân i'r is-baragraff hwn) fwy na phum deng milfed; a
- (b) drwy anwybyddu'r deng milfedau pan fyddai (ar wahân i'r is-baragraff hwn) bum, neu lai na phum, deng milfed.

RHAN D

Amrywiol

Hysbysiad

16.—(1) Rhaid i hysbysiad o dan yr erthygl hon gynnwys yr wybodaeth a'r materion eraill a bennir yn Atodlen 1 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.

Table

(1) Article	(2) Rateable Value (£)	(3) Amount of E
12 (Rateable Value)	0 to 6,000	5,000,000
12 (Rateable Value)	6,001 to 12,000	Calculated in accordance with paragraphs (3) and (4) of this article
13 (Child Care)	0 to 6,000	5,000,000
13 (Child Care)	6,001 to 9,000	Calculated in accordance with paragraphs (3) and (4) of this article
14 (Retail Premises)	10,500 to 11,000	1.333333

(3) Subject to paragraph (4), the amount of E is derived from dividing 6000 by the figure reached by subtracting 6000 from the rateable value of the hereditament shown in the local non-domestic rating list for that day.

(4) Amounts calculated under paragraph (3) are calculated to three decimal places only—

- (a) adding one thousandth where (apart from this sub-paragraph) there would be more than five ten-thousandths; and
- (b) ignoring the ten-thousandths where (apart from this sub-paragraph) there would be five, or less than five, ten thousandths.

PART D

Miscellaneous

Notice

16.—(1) A notice under this article must contain the information and other matters specified in Schedule 1 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) Yn ddarostyngedig i baragraff (5), mewn perthynas â'r hereditament y mae a wnelo'r hysbysiad ag ef—

- (a) pan fo'r rhan o'r amodau perthnasol ynghylch gwerth ardrethol yn cael ei bodloni yn sgil newid rhestr ardrethu annomestig leol; a
- (b) pan roddir hysbysiad o fewn 4 mis ar ôl y dyddiad pryd yr hysbysir yr awdurdod bilio o dan sylw am y newid yn unol â rheoliadau o dan adran 55 o Ddeddf 1988(1) (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 sy'n gynharach nag 1 Ebrill 2015.

(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 roi mewn cysylltiad â blwyddyn ariannol, caiff yr awdurdod bilio ei gwneud yn ofynnol i'r trethdalwr roi hysbysiadau pellach yn unol â'r erthygl hon mewn perthynas â'r blynyddoedd ariannol dilynol hynny y caiff yr awdurdod eu pennu o bryd i'w gilydd.

Dirymu a darpariaeth arbed

17. Mae'r Gorchmynion a bennir yn Atodlen 2 wedi eu dirymu ond maent yn parhau i fod yn gymwys i flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2015 neu cyn hynny.

Gweinidog yr Economi, Gwyddoniaeth a Thrafnidiaeth, un o Weinidogion Cymru
11 Chwefror 2015

Edwina Hart

(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 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(1) (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 2015

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

- (a) addressing it to the authority; and
- (b) delivering 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.

Revocation and savings provision

17. The Orders specified in Schedule 2 are revoked but continue to apply to a financial year ending on or before 31 March 2015.

Minister for Economy, Science and Transport, one of the Welsh Ministers
11 February 2015

(1) Diwygiwyd adran 55 gan baragraffau 30 a 79 o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p. 42), paragraff 1 o Atodlen 10 a pharagraff 67 o Atodlen 13 i Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14), paragraff 84 o Atodlen 16 i Ddeddf Llywodraeth Leol (Cymru) 1994 (p. 19), a pharagraffau 2 a 3 o Atodlen 16 i Ddeddf Llywodraeth Leol a Chynnwys y Cyhoedd mewn Iechyd 2007 (p. 28).

(1) Section 55 was amended by paragraphs 30 and 79 of Schedule 5 to the Local Government and Housing Act 1989 (c. 42), paragraph 1 of Schedule 10 and paragraph 67 of Schedule 13 to the Local Government Finance Act 1992 (c. 14), paragraph 84 of Schedule 16 to the Local Government (Wales) Act 1994 (c. 19), and paragraphs 2 and 3 of Schedule 16 to the Local Government and Public Involvement in Health Act 2007 (c. 28).

Gwybodaeth a materion eraill i'w cynnwys mewn hysbysiad

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 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 yn y Gorchymyn hwn;

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

(b) enw a chyfeiriad y darparwr cofrestredig a'i rif cofrestru.

4. 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 a ddisgrifir yn y Gorchymyn hwn.

5. 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 a ddisgrifir yn y Gorchymyn hwn;

(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 7 isod;

(c) cadarnhad nad yw'r trethdalwr nac unrhyw un ar ei ran wedi rhoi hysbysiad o dan erthygl 16 o'r Gorchymyn hwn i unrhyw awdurdod bilio yng Nghymru mewn cysylltiad ag unrhyw hereditament arall;

Information and other matters to be contained in a notice

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 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 this Order;

(ii) the hereditament is wholly occupied; and

(b) the name and address of the registered provider and their registration number.

4. 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 this Order.

5. 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 this Order;

(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 7 below;

(c) confirmation that neither the ratepayer nor anyone on the ratepayer's behalf has given a notice under article 16 of this Order to any billing authority in Wales in respect of any other hereditament;

- (d) os na ellir rhoi'r cadarnhad yn is-baragraff (c), rhaid darparu manylion llawn unrhyw hysbysiad a roddwyd i awdurdod bilio; ac
- (e) ymgymeriad gan y trethdalwr (neu 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 o'r canlynol—
 - (i) cyfeiriad unrhyw hereditament yng Nghymru y mae'r trethdalwr wedi dechrau ei feddiannu ers iddo roi'r hysbysiad;
 - (ii) y dyddiad pryd y dechreuodd y trethdalwr feddiannu'r hereditament hwnnw;
 - (iii) y dyddiad pryd y peidiodd y trethdalwr â meddiannu'r hereditament a grybwyllir ym mharagraff 2 at ddibenion mangre fanwerthu;
 - (iv) y dyddiad pryd y rhoddwyd hysbysiad i unrhyw awdurdod bilio yng Nghymru gan neu ar ran y trethdalwr o dan y Gorchymyn hwn mewn cysylltiad â hereditament ac eithrio'r un a grybwyllir ym mharagraff 2 a chyfeiriad yr hereditament arall hwnnw.

6. Ac eithrio yn achos swyddfa bost, cadarnhad nad yw'r hereditament yn eiddo a eithrir fel y'i disgrifir yn y Gorchymyn hwn.

7. 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.

8. Ymgymeriad gan y trethdalwr (neu 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 os yw o'r farn y gallai beidio â bod mwyach yn gymwys i gael rhyddhad ardrethi o dan y Gorchymyn hwn.

9. 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 unrhyw dull arall gymhwystra'r trethdalwr i gael rhyddhad mewn cysylltiad â'r hereditament a grybwyllir ym mharagraff 2.

- (d) if the confirmation in sub-paragraph (c) cannot be given, full details of any notice given to a billing authority must be provided; and
- (e) an undertaking by the ratepayer (or 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) 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 this Order in respect of a hereditament other than the one mentioned in paragraph 2 and the address of that other hereditament.

6. Except in the case of a post office, confirmation that the hereditament is not an excepted property as described in this Order.

7. 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.

8. An undertaking by the ratepayer (or 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 this Order.

9. 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.

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

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

12. Dyddiad yr hysbysiad.

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

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

12. The date of the notice.

ATODLEN 2 Erthygl 17
Dirymu ac arbed

<i>Gorchymynion sydd wedi eu dirymu</i>	<i>Cyfeirnodau</i>
Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2008	O.S. 2008/2770 (Cy. 246)
Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2010	O.S. 2010/273 (Cy. 36)
Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) (Rhif 2) 2010	O.S. 2010/2223 (Cy. 195)
Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2011	O.S. 2011/995 (Cy. 148)
Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2012	O.S. 2012/465 (Cy. 76)
Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2013	O.S. 2013/371 (Cy. 44)
Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2014	O.S. 2014/372 (Cy. 40)

SCHEDULE 2 Article 17
Revocation and savings

<i>Orders revoked</i>	<i>References</i>
Non-Domestic Rating (Small Business Relief) (Wales) Order 2008	S.I. 2008/2770 (W. 246)
Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2010	S.I. 2010/273 (W. 36)
Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) (No 2) Order 2010	S.I. 2010/2223 (W. 195)
Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2011	S.I. 2011/995 (W. 148)
Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2012	S.I. 2012/465 (W. 76)
Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2013	S.I. 2013/371 (W. 44)
Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2014	S.I. 2014/372 (W. 40)

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2015 Rhif 229 (Cy. 11)

**ARDRETHU A PHRSIO,
CYMRU**

Gorchymyn Ardrethu Annomestig
(Rhyddhad Ardrethi i Fusnesau
Bach) (Cymru) 2015

2015 No. 229 (W. 11)

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