



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2017 Rhif 1229 (Cy. 293)

2017 No. 1229 (W. 293)

**ARDRETHU A PHRISIO,
CYMRU**

**RATING AND VALUATION,
WALES**

**Gorchymyn Ardrethu Annomestig
(Rhyddhad Ardrethi i Fusnesau
Bach) (Cymru) 2017**

**The Non-Domestic Rating (Small
Business Relief) (Wales) Order
2017**

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 8 Ionawr 2018 ond mae'n cael effaith o 1 Ebrill 2018, ac mae'n gymwys o ran Cymru.

This Order comes into force on 8 January 2018 but has effect from 1 April 2018, and it applies to Wales.

Yn unol ag adran 43(4B) o Ddeddf Llywodraeth Leol 1988 ("Deddf 1988") mae'r Gorchymyn yn darparu ar gyfer cynllun rhyddhad ardrethi i fusnesau bach ar gyfer Cymru ("y cynllun").

In accordance with section 43(4B) of the Local Government Act 1988 ("the 1988 Act") the Order provides for a small business rates relief scheme for Wales ("the scheme").

Mae'r Gorchymyn yn darparu y bydd hereditamentau sy'n bodloni'r amodau a nodir yn erthyglau 7 (amodau gwerth ardrethol); 8 (amodau gofal plant) neu 9 (amodau swyddfa bost) yn cael rhyddhad o dan y cynllun.

The Order provides that hereditaments meeting the conditions set out in articles 7 (rateable value conditions); 8 (child care conditions) or 9 (post office conditions) will receive relief under the scheme.

Mae Rhan A o'r Gorchymyn yn cynnwys darpariaethau cyffredinol gan gynnwys y diffiniad o hereditamentau sydd wedi eu heithrio rhag cael rhyddhad o dan y cynllun.

Part A of the Order contains general provisions including the definition of hereditaments which are excepted from receiving relief under the scheme.

Mae erthygl 3 yn gwneud darpariaeth ynghylch cymhwyso'r Gorchymyn. Mae'n darparu, pan fo hereditament yn gymwys i gael rhyddhad gan ei fod yn bodloni'r amodau mewn mwy nag un o erthyglau 7, 8 neu 9, yna'r erthygl a fydd yn darparu'r swm mwyaf o rhyddhad sydd i'w chymhwyso iddo.

Article 3 makes provision about the application of the Order. It provides that where a hereditament qualifies for relief because it meets the conditions in more than one of articles 7, 8 or 9, then the article which will provide the greatest amount of relief is to be applied to it.

O dan y cynllun, yn unol ag erthygl 12, pan fo trethdalwr yn atebol am fwy na dau hereditament ar restr ardrethu annomestig leol ("rhestr leol") unigol, a'r hereditamentau hynny yn bodloni'r amodau gwerth ardrethol yn unig, bydd y trethdalwr yn cael rhyddhad am uchafswm o ddau hereditament o'r fath yn unig. Er mwyn cynorthwyo awdurdodau bilio i weinyddu'r cyfyngiad hwn, mae erthygl 4 yn ei gwneud yn ofynnol i drethdalwyr perthnasol hysbysu'r awdurdod bilio priodol am hereditamentau o'r fath.

Under the scheme, in accordance with article 12, where a ratepayer is liable for more than two hereditaments on a single local non-domestic rating list ("local list"), and those hereditaments meet only the rateable value conditions, the ratepayer will only receive relief for a maximum of two such hereditaments. In order to assist billing authorities to administer this restriction, article 4 requires relevant ratepayers to provide notice of such hereditaments to the appropriate billing authority.

Mae erthygl 5 yn rhagnodi £20,500 fel uchafswm y gwerth ardrethol ar gyfer hereditamentau sy'n gymwys i gael rhyddhad o dan y cynllun.

Mae Rhan B o'r Gorchymyn yn gwneud darpariaeth ynghylch y cynllun rhyddhad, ac mae erthyglau 7 i 9 yn rhagnodi'r amodau cymhwysra.

Mae erthyglau 10 i 12 yn rhagnodi swm E at ddibenion y fformiwla yn adran 43(4A)(b) o Ddeddf 1988. Mae'r fformiwla honno'n darparu'r mecanwaith ar gyfer cyfrifo swm yr ardrethi annomestig sy'n daladwy mewn cysylltiad â'r hereditamentau sy'n gymwys i gael rhyddhad o dan y cynllun.

Yn unol ag erthygl 11, mae cyfradd y rhyddhad y bydd hereditamentau yn ei gael fel a nodir yn y tabl eglurhaol isod—

Math o amod	Gwerth ardrethol (£)	Rhyddhad (%)
Gwerth ardrethol	0 i 6,000	100
Gwerth ardrethol	6,001 i 12,000	Wedi ei dapro o 100 i 0
Gofal plant	0 i 6,000	100
Gofal plant	6,001 i 20,500	Wedi ei dapro o 100 i 0
Swyddfa bost	0 i 9,000	100
Swyddfa bost	9,001 i 12,000	50

Yn unol ag erthygl 12 fodd bynnag, ni fydd trethdalwr ond yn gallu cael rhyddhad am hyd at ddau hereditament sy'n bodloni'r amodau gwerth ardrethol yn unig, ac sy'n ymddangos ar unrhyw restr leol unigol (y cyfeirir atynt yn yr erthygl fel hereditamentau cymwys). Yn unol ag erthygl 12(1)(b), rhaid diystyru unrhyw hereditamentau y mae trethdalwr yn atebol amdanynt, sy'n bodloni'r amodau gofal plant neu'r amodau swyddfa bost.

Er mwyn sicrhau bod trethdalwr yn parhau i gael y swm uchaf posibl o ryddhad o dan y cynllun, hyd yn oed pan fo darpariaethau erthygl 12 yn gymwys, mae erthygl 12(2) yn darparu y caiff y rhyddhad ei gymhwyso i'r ddau hereditament perthnasol sydd â'r "gwerthoedd tybiannol" uchaf. Cyfrifir y gwerth tybiannol ar gyfer hereditament yn unol ag erthygl 12(4) i (6). Mae erthygl 12(3) yn rhagnodi mai swm E ar gyfer unrhyw hereditamentau cymwys pellach fydd 1 (sy'n cyfateb i ryddhad o 0%).

Article 5 prescribes a maximum rateable value of £20,500 for hereditaments which are eligible for relief under the scheme.

Part B of the Order makes provision about the relief scheme, with articles 7 to 9 prescribing the conditions of eligibility.

Articles 10 to 12 prescribe the amount of E for the purposes of the formula within section 43(4A)(b) of the 1988 Act. That formula provides the mechanism for calculating the amount of non-domestic rates payable in respect of hereditaments qualifying for relief under the scheme.

In accordance with article 11 the rate of relief that hereditaments will receive is as set out in the illustrative table below—

Type of condition	Rateable value (£)	Relief (%)
Rateable value	0 to 6,000	100
Rateable value	6,001 to 12,000	Tapered from 100 to 0
Child care	0 to 6,000	100
Child care	6,001 to 20,500	Tapered from 100 to 0
Post office	0 to 9,000	100
Post office	9,001 to 12,000	50

In accordance with article 12 however, a ratepayer will only be able to receive relief for up to two hereditaments which meet only the rateable value conditions, and which appear on any single local list (referred to in the article as qualifying hereditaments). In accordance with article 12(1)(b), no account is taken of any hereditaments a ratepayer is liable for, which satisfy the child care conditions or post office conditions.

In order to ensure that a ratepayer continues to receive the maximum relief possible under the scheme, even where the provisions of article 12 apply, article 12(2) provides that relief will be applied to the two relevant hereditaments with the highest "notional values". The notional value of a hereditament is calculated in accordance with article 12(4) to (6). Article 12(3) prescribes that the amount of E for any further qualifying hereditaments will be 1 (which is equivalent to 0% relief).

Mae Rhan C o'r Gorchymyn yn darparu ar gyfer yr wybodaeth y mae'n rhaid ei chynnwys yn yr hysbysiadau sydd i'w rhoi i awdurdodau bilio, o fewn pa gyfnod y mae hysbysiadau o'r fath i'w cyflwyno a'r dull o'u cyflwyno.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Gorchymyn hwn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Gorchymyn hwn. Gellir cael copi oddi wrth yr Is-adran Cyllid Strategol Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd CF10 3NQ.

Part C of the Order provides for the information that must be included in the notices to be given to billing authorities, the time within which such notices are 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, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with this Order. A copy can be obtained from the Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

2017 Rhif 1229 (Cy. 293)

**ARDRETHU A PHRSIO,
CYMRU**

**Gorchymyn Ardrethu Annomestig
(Rhyddhad Ardrethi i Fusnesau
Bach) (Cymru) 2017**

Gwnaed 6 Rhagfyr 2017
*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 13 Rhagfyr 2017
Yn dod i rym 8 Ionawr 2018

2017 No. 1229 (W. 293)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating (Small
Business Relief) (Wales) Order
2017**

Made 6 December 2017
Laid before the National Assembly for Wales
13 December 2017
Coming into force 8 January 2018

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pwerau a roddir 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 roddir i'r Ysgrifennydd Gwladol gan adran 143(2) o'r Ddeddf honno, ac a freiniwyd bellach ynddynt hwy(2).

RHAN A
Cyffredinol

Enwi, cychwyn a chymhwyso

1.—(1) Enw'r Gorchymyn hwn yw Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2017.

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- (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).

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 2017.

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- (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).

(2) Daw'r Gorchymyn hwn i rym ar 8 Ionawr 2018 ond mae'n cael effaith o 1 Ebrill 2018.

(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 14;

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

- (a) cyfarpar a ddyluniwyd neu a addaswyd i'w ddefnyddio mewn cysylltiad â darparu rhwydwaith cyfathrebiadau electronig;
- (b) cyfarpar a ddyluniwyd neu a addaswyd at ddefnydd anfon neu gael cyfathrebiadau neu signalau eraill a drosglwyddir drwy gyfrwng rhwydwaith cyfathrebiadau electronig, neu sy'n cynnwys y defnydd hwnnw;
- (c) llinellau;
- (d) strwythurau eraill (gan gynnwys strwythurau nad ydynt ond yn rhan o adeilad) neu bethau a ddefnyddir, a ddyluniwyd neu a addaswyd i'w defnyddio mewn cysylltiad â darparu rhwydwaith cyfathrebiadau electronig; ac
- (e) unrhyw offer atodol a gaiff ei feddiannu at ddiben person a drwyddedir o dan adran 8 o Ddeddf Telegraffiaeth Ddiwifr 2006(1) neu berson y rhoddwyd iddo fynediad sbectrwm 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(2);

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

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 gaban glan môr neu'n swyddfa bost;

(2) This Order comes into force on 8 January 2018 but has effect from 1 April 2018.

(3) This Order applies in relation to Wales.

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 designed or adapted for use in connection with the provision of an electronic communications network;
- (b) apparatus designed or adapted for a use which consists of or includes the sending or receiving of communications or other signals that are transmitted by means of an electronic communications network;
- (c) lines;
- (d) other structures (including structures forming part only of a building) or things used, designed or adapted for use in connection with the provision of an electronic communications network; and
- (e) any ancillary equipment occupied exclusively for the purpose 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;

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

(2) 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.

- (c) y mae naill ai baragraff (a) neu (b) o adran 43(6) o Ddeddf 1988(1) yn gymwys iddo (elusennau neu glybiau chwaraeon cymunedol amatur);
- (d) y mae naill ai baragraff (a) neu (b) o adran 47(5B) o Ddeddf 1988(2) yn gymwys iddo (sefydliadau dielw);
- (e) sy'n hereditament a eithrir fel y diffinnir "excepted hereditament" yn adran 47(9) o Ddeddf 1988(3);
- (f) sy'n hereditament y Goron fel y diffinnir "Crown hereditament" yn adran 65A(4) o Ddeddf 1988(4);

ystyr "hereditament cymwys" ("*qualifying hereditament*") yw hereditament sy'n dod o fewn erthygl 12(1)(c) o'r Gorchymyn hwn;

ystyr "llinell" ("*line*") yw unrhyw wifren, unrhyw gebl, unrhyw diwb, unrhyw bibell neu unrhyw beth tebyg (gan gynnwys ei chasin neu ei gasin neu ei gorchudd neu ei orchudd) a ddyluniwyd neu a addaswyd i'w defnyddio neu ei ddefnyddio mewn cysylltiad â darparu unrhyw rwydwaith cyfathrebiadau electronig neu wasanaethau cyfathrebiadau electronig;

mae "llofnod" ("*signature*"), "llofnodi" ("*sign*") neu "llofnodwyd" ("*signed*"), mewn perthynas â hysbysiad a gyflwynir yn unol ag erthygl 13(3) neu 14(6) drwy gyfathrebiad electronig, yn cynnwys ymgorffori yn yr hysbysiad, neu gysylltu'n rhesymegol â'r hysbysiad, llofnod electronig, fel y diffinnir "electronic signature" yn adran 7(2) o Ddeddf Cyfathrebiadau Electronig 2000;

ystyr "person sydd wedi ei awdurdodi i lofnodi ar ran y trethdalwr" ("*person authorised to sign on behalf of the ratepayer*"), pan fo'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 sydd wedi ei awdurdodi'n briodol i lofnodi ar ran y trethdalwr;

- (c) to which either paragraph (a) or (b) of section 43(6) of the 1988 Act(1) applies (charities or community amateur sports clubs);
- (d) to which either paragraph (a) or (b) of section 47(5B) of the 1988 Act(2) applies (not for profit organisations);
- (e) which is an excepted hereditament as defined in section 47(9) of the 1988 Act(3);
- (f) which is a Crown hereditament as defined in section 65A(4) of the 1988 Act(4);

"line" ("*llinell*") means any wire, cable, tube, pipe or similar thing (including its casing or coating) which is designed or adapted for use in connection with the provision of any electronic communications network or electronic communications services;

"person authorised to sign on behalf of the ratepayer" ("*person sydd 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(5);

"qualifying hereditament" ("*hereditament cymwys*") means a hereditament falling within article 12(1)(c) of this Order;

"relevant financial year" ("*blwyddyn ariannol berthnasol*") means the financial year in respect of which a ratepayer has served a notice in accordance with article 14;

"signature" ("*llofnod*"), "sign" ("*llofnodi*") or "signed" ("*llofnodwyd*"), in relation to a notice served in accordance with article 13(3) or 14(6) by

(1) Diwygiwyd adran 43(6) gan adran 64(1) o Ddeddf Llywodraeth Leol 2003 (p. 26), ac adran 1177 o Ddeddf Treth Gorrfoeth 2010 (p. 4), a pharagraffau 206 a 207 o Ran 2 o Atodlen 1 iddi.

(2) Mewnosodwyd adran 47(5B) gan adran 69 o Ddeddf Lleoliaeth 2011 (p. 20).

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

(4) 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).

(1) Section 43(6) was amended by section 64(1) of the Local Government Act 2003 (c. 26), and section 1177 of, and paragraphs 206 and 207 of Part 2 of Schedule 1 to, the Corporation Tax Act 2010 (c. 4).

(2) Section 47(5B) was inserted by section 69 of the Localism Act 2011 (c. 20).

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

(4) 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).

(5) 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).

nid yw “strwythur” (“*structure*”) ond yn cynnwys adeilad os mai unig ddiben yr adeilad hwnnw yw amgáu cyfarpar cyfathrebiadau electronig arall; 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(1).

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; “structure” (“*strwythur*”) includes a building only if the sole purpose of that building is to enclose other electronic communications apparatus.

Darpariaeth gyffredinol ynghylch cymhwyso’r Gorchymyn hwn

3. Pan fo hereditament yn cydymffurfio â’r amodau mewn mwy nag un o erthyglau 7, 8 neu 9, yr erthygl sy’n gymwys yw’r erthygl sy’n cael yr effaith mai’r swm isaf sydd i’w godi mewn cysylltiad â’r hereditament.

General provision about application of this Order

3. Where a hereditament complies with the conditions in more than one of articles 7, 8 or 9, the article which applies is the article which has the effect of the lowest amount being chargeable in respect of the hereditament.

Hysbysu am hereditamentau lluosog

4. Pan fo trethdalwr yn atebol i dalu ardrethi annomestig am fwy na dau hereditament a ddangosir ar restr ardrethi annomestig leol sy’n bodloni’r amodau yn erthygl 7 (amodau gwerth ardrethol) yn unig, rhaid i’r trethdalwr hysbysu’r awdurdod bilio ar gyfer y rhestr honno am yr hereditamentau hynny yn unol ag erthygl 13.

Notice of multiple hereditaments

4. Where a ratepayer is liable to pay non-domestic rates for more than two hereditaments shown on a local non-domestic rating list which satisfy only the conditions in article 7 (rateable value conditions), the ratepayer must give notice of those hereditaments to the billing authority for that list in accordance with article 13.

Uchafswm gwerth ardrethol ar gyfer rhyddhad ardrethi

5. At ddibenion adran 43(4B)(b)(i) o Ddeddf 1988, y swm a ragnodir ar gyfer hereditament yw £20,500.

Maximum rateable value for rate relief

5. For the purposes of section 43(4B)(b)(i) of the 1988 Act, the amount prescribed for a hereditament is £20,500.

RHAN B

Rhyddhad

Amodau rhyddhad

6. Yr amodau sydd i’w bodloni at ddibenion adran 43(4B)(b)(ii) o Ddeddf 1988 yw’r rhai a ragnodir yn erthyglau 7 i 9.

Amodau gwerth ardrethol

7. Yr amodau gwerth ardrethol yw—

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

PART B

Relief

Conditions of relief

6. The conditions to be satisfied for the purposes of section 43(4B)(b)(ii) of the 1988 Act are those prescribed in articles 7 to 9.

Rateable value conditions

7. The rateable value conditions are—

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

(1) 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).

Amodau gofal plant

8. 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 sydd wedi ei 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) nad yw gwerth ardrethol yr hereditament yn fwy nag £20,500; ac
- (e) bod y trethdalwr wedi rhoi hysbysiad i'r awdurdod bilio mewn cysylltiad â'r hereditament yn unol ag erthygl 14.

Amodau swyddfa bost

9. 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 14.

Swm E

10. Mae swm E a ragnodir at ddibenion adran 44(9) o Ddeddf 1988 i'w bennu yn unol ag erthyglau 11 a 12.

Swm E pan na fo erthygl 12 yn gymwys

11.—(1) Oni bai bod erthygl 12 yn gymwys (trethdalwr yn atebol am fwy na dau hereditament cymwys), pan fo'r amodau yn erthygl 7, 8 neu 9 wedi eu bodloni, E yw'r swm a bennir ym mharagraff (2), neu a gyfrifir yn unol â'r paragraff hwnnw.

(2) Pan fo hereditament yn bodloni'r amodau a ragnodir gan yr erthygl a bennir yng ngholofn (1) o'r tabl isod, a gwerth ardrethol yr hereditament o fewn yr ystod yn y rhes gyfatebol yng ngholofn (2), E yw'r swm a bennir yn y rhes gyfatebol yng ngholofn (3), neu fel y'i cyfrifir ynddi.

(1) 2010 mccc 1.

Child care conditions

8. 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(1);
- (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 £20,500; and
- (e) the ratepayer has given notice to the billing authority in respect of the hereditament in accordance with article 14.

Post office conditions

9. 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 14.

Amount of E

10. The amount of E prescribed for the purposes of section 44(9) of the 1988 Act is to be determined in accordance with articles 11 and 12.

Amount of E where article 12 does not apply

11.—(1) Unless article 12 applies (ratepayer liable for more than two qualifying hereditaments), where the conditions in article 7, 8 or 9 are satisfied, E is the amount specified in, or calculated in accordance with, paragraph (2).

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

(1) 2010 nawm 1.

Tabl

(1) Erthygl	(2) Gwerth ardrethol (£)	(3) Swm E
7 (gwerth ardrethol)	0 i 6,000	5,000,000
7 (gwerth ardrethol)	6,001 i 12,000	Cyfrifir yn unol â pharagraff (3) o'r erthygl hon
8 (gofal plant)	0 i 6,000	5,000,000
8 (gofal plant)	6,001 i 20,500	Cyfrifir yn unol â pharagraff (4) o'r erthygl hon
9 (swyddfa bost)	0 i 9,000	5,000,000
9 (swyddfa bost)	9,001 i 12,000	2

(3) Cyfrifir swm E (ar gyfer hereditamentau sy'n bodloni'r amodau gwerth ardrethol neu'r amodau swyddfa bost) drwy rannu 6000 â'r ffigur a geir drwy dynnu 6000 o werth ardrethol yr hereditament a ddangosir yn y rhestr ardrethu annomestig leol ar gyfer y diwrnod hwnnw, wedi ei gyfrifo i dri lle degol (gan dalgrynnu i fyny neu i lawr fel y bo'n briodol).

(4) Cyfrifir swm E (ar gyfer hereditamentau sy'n bodloni'r amodau gofal plant) drwy rannu 14,500 â'r ffigur a geir drwy dynnu 6000 o werth ardrethol yr hereditament a ddangosir yn y rhestr ardrethu annomestig leol ar gyfer y diwrnod hwnnw, wedi ei gyfrifo i dri lle degol (gan dalgrynnu i fyny neu i lawr fel y bo'n briodol).

Swm E pan fo trethdalwr yn atebol am fwy na dau hereditament cymwys a ddangosir ar restr ardrethu annomestig leol

12.—(1) Mae'r erthygl hon yn gymwys—

- i bob rhestr ardrethu annomestig leol (“rhestr”) ar wahân;
- i hereditamentau nad ydynt yn bodloni'r amodau yn erthygl 8 neu 9 (yr amodau gofal plant neu'r amodau swyddfa bost) yn unig; ac
- pan fo trethdalwr yn atebol i dalu ardrethi annomestig am fwy na dau hereditament a ddangosir am y diwrnod ar restr ac sy'n bodloni'r amodau yn erthygl 7 (amodau gwerth ardrethol) (“hereditamentau cymwys”).

Table

(1) Article	(2) Rateable value (£)	(3) Amount of E
7 (rateable value)	0 to 6,000	5,000,000
7 (rateable value)	6,001 to 12,000	Calculated in accordance with paragraph (3) of this article
8 (child care)	0 to 6,000	5,000,000
8 (child care)	6,001 to 20,500	Calculated in accordance with paragraph (4) of this article
9 (post office)	0 to 9,000	5,000,000
9 (post office)	9,001 to 12,000	2

(3) The amount of E (for hereditaments meeting the rateable value conditions or post office conditions) 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, calculated to three decimal places (rounding up or down as appropriate).

(4) The amount of E (for hereditaments meeting the child care conditions) is derived from dividing 14,500 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, calculated to three decimal places (rounding up or down as appropriate).

Amount of E where a ratepayer is liable for more than two qualifying hereditaments shown on a local non-domestic rating list

12.—(1) This article applies—

- separately to each local non-domestic rating list (“a list”);
- only to hereditaments which do not satisfy the conditions in article 8 or 9 (the child care conditions or post office conditions); and
- where a ratepayer is liable to pay non-domestic rates for more than two hereditaments shown for the day on a list and which satisfy the conditions in article 7 (rateable value conditions) (“qualifying hereditaments”).

(2) Swm E ar gyfer y ddau hereditament cymwys sydd â'r gwerthoedd tybiannol uchaf, fel a bennir yn unol â pharagraffau (4) i (6), yw'r swm a bennir yn erthygl 11(2), neu a gyfrifir yn unol â'r erthygl honno.

(3) Swm E ar gyfer unrhyw hereditamentau cymwys eraill yw 1.

(4) Gwerth tybiannol hereditament cymwys sydd â gwerth ardrethol o £6,000 neu lai, yw A.

(5) Cyfrifir gwerth tybiannol hereditament cymwys sydd â gwerth ardrethol o £6,001 neu fwy yn unol â'r fformiwla—

$$((12,000 - A) / 6000) \times A.$$

(6) A yw gwerth ardrethol yr hereditament cymwys.

(2) The amount of E for the two qualifying hereditaments with the highest notional values, as determined in accordance with paragraphs (4) to (6), is the amount specified in, or calculated in accordance with, article 11(2).

(3) The amount of E for any other qualifying hereditaments is 1.

(4) The notional value of a qualifying hereditament with a rateable value of £6,000 or less, is A.

(5) The notional value of a qualifying hereditament with a rateable value of £6,001 or more is calculated in accordance with the formula—

$$((12,000 - A) / 6000) \times A.$$

(6) A is the rateable value of the qualifying hereditament.

RHAN C

Amrywiol

Hysbysiad a gyflwynir mewn perthynas â hereditamentau lluosog

13.—(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 sydd wedi ei awdurdodi i lofnodi ar ran y trethdalwr.

(2) Rhaid i hysbysiad gael ei roi pan fo trethdalwr yn atebol i dalu ardrethi annomestig am fwy na dau hereditament cymwys, neu'n dod yn atebol i'w talu.

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

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

(4) 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.

(5) Pan fo hysbysiad wedi ei roi caiff yr awdurdod bilio ei gwneud yn ofynnol i'r trethdalwr roi hysbysiaid pellach o dro i dro, yn unol â'r erthygl hon.

Hysbysiad a gyflwynir pan fodlonir yr amodau gofal plant neu'r amodau swyddfa bost

14.—(1) Rhaid i hysbysiad o dan yr erthygl hon gynnwys yr wybodaeth a'r materion eraill a bennir yn Atodlen 2 a rhaid iddo gael ei lofnodi gan y trethdalwr neu gan berson sydd wedi ei awdurdodi i lofnodi ar ran y trethdalwr.

PART C

Miscellaneous

Notice served in relation to multiple hereditaments

13.—(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) A notice must be given when a ratepayer is, or becomes, liable to pay non-domestic rates for more than two qualifying hereditaments.

(3) 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.

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

(5) When a notice has been given the billing authority may from time to time require the ratepayer to give further notices in accordance with this article.

Notice served when child care conditions or post office conditions are met

14.—(1) A notice under this article must contain the information and other matters specified in Schedule 2 and must be signed by the ratepayer or a person authorised to sign on behalf of the ratepayer.

(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) 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 y mae'r newid yn cael effaith o dan y rheoliadau hynny.

(5) Ni chaniateir i unrhyw hysbysiad gael effaith am ddiwrnod sy'n gynharach nag 1 Ebrill 2018.

(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 phofir 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 dro i dro.

Dirymu a darpariaeth arbed

15. Mae'r Gorchmynion a bennir yn Atodlen 3 wedi eu dirymu ond maent yn parhau i fod yn gymwys i flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2018 neu cyn hynny.

(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); paragraffau 2 a 3 o Atodlen 16 i Ddeddf Llywodraeth Leol a Chynnwys y Cyhoedd mewn Iechyd 2007 (p. 28); ac adran 32 o Ddeddf Menter 2016 (p. 12).

(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 of 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 2018.

(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 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 saving provision

15. The Orders specified in Schedule 3 are revoked but continue to apply to a financial year ending on or before 31 March 2018.

(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); paragraphs 2 and 3 of Schedule 16 to the Local Government and Public Involvement in Health Act 2007 (c. 28); and section 32 of the Enterprise Act 2016 (c. 12).

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid, un o Weinidogion
Cymru
6 Rhagfyr2017

Cabinet Secretary for Finance, one of the Welsh
Ministers
6 December 2017

Gwybodaeth sydd i'w chynnwys mewn hysbysiad pan fo'r trethdalwr yn atebol am fwy na dau hereditament cymwys

1. Enw, cyfeiriad (gan gynnwys cod post), rhif ffacs (pan fo hynny'n gymwys), rhif ffôn a chyfeiriad post electronig (pan fo hynny'n gymwys) y trethdalwr.

2. Cyfeiriadau (gan gynnwys codau post) yr hereditamentau a, pan fo hynny'n hysbys, rifau'r cyfrifon ardrethu annomestig.

3. Y dyddiad y daeth y trethdalwr yn atebol i dalu ardrethi annomestig am yr hereditamentau, neu y bydd yn dod yn atebol i'w talu.

4. 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 yn ystyried ei bod yn berthnasol at ddibenion cadarnhau unrhyw wybodaeth a roddir yn yr hysbysiad neu at ddibenion sicrhau drwy unrhyw ddull arall gymhwystra'r trethdalwr i gael rhyddhad mewn cysylltiad â'r hereditamentau a grybwyllir ym mharagraff 2.

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

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

7. Dyddiad yr hysbysiad.

Information to be contained in a notice where the ratepayer is liable for more than two qualifying hereditaments

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

2. The addresses (including post codes) of the hereditaments and, where known, the non-domestic rating account numbers.

3. The date upon which the ratepayer became, or will become, liable to pay non-domestic rates for the hereditaments.

4. 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 hereditaments mentioned in paragraph 2.

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

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

7. The date of the notice.

Gwybodaeth a materion eraill sydd i'w cynnwys mewn hysbysiad pan fo'r amodau gofal plant neu'r amodau swyddfa bost yn gymwys

1. Enw, cyfeiriad (gan gynnwys cod post), rhif ffacs (pan fo hynny'n gymwys), rhif ffôn a chyfeiriad post electronig (pan fo hynny'n gymwys) y trethdalwr.

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

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

(a) cadarnhad—

(i) bod yr hereditament a grybwyllir ym mharagraff 2 yn cael ei ddefnyddio'n gyfan gwbl at ddibenion gofal plant fel a ddisgrifir yn y Gorchymyn hwn;

(ii) nad yw'r hereditament yn hereditament a eithrir fel y'i disgrifir yn y Gorchymyn hwn;

(iii) 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 yn cael ei ddefnyddio'n gyfan gwbl neu'n rhannol at ddibenion swyddfa bost fel a ddisgrifir yn y Gorchymyn hwn.

5. 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.

6. 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'n ystyried y gallai beidio â bod yn gymwys mwyach i gael rhyddhad ardrethi o dan y Gorchymyn hwn.

Information and other matters to be contained in a notice where the child care conditions or post office conditions apply

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 is used wholly for the purposes of child care as described in this Order;

(ii) the hereditament is not an excepted hereditament as described in this Order;

(iii) 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 is used wholly or partly for the purposes of a post office as described in this Order.

5. 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.

6. 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.

7. 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 yn ystyried ei bod yn berthnasol at ddibenion cadarnhau unrhyw wybodaeth a roddir yn yr hysbysiad neu at ddibenion sicrhau mewn unrhyw ddull arall gymhwystra'r trethdalwr i gael rhyddhad mewn cysylltiad â'r hereditament a grybwyllir ym mharagraff 2.

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

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

10. Dyddiad yr hysbysiad.

7. 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.

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

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

10. The date of the notice.

ATODLEN 3 Erthygl 15
Dirymu ac arbed

SCHEDULE 3 Article 15
Revocation and savings

<i>Gorchymynion sydd wedi Cyfeirnodau eu dirymu</i>		<i>Orders revoked</i>	<i>References</i>
Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2015	O.S. 2015/229 (Cy. 11)	Non-Domestic Rating (Small Business Relief) (Wales) Order 2015	S.I. 2015/229 (W. 11)
Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2016	O.S. 2016/32 (Cy. 13)	Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2016	S.I. 2016/32 (W. 13)
Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) (Diwygio) 2017	O.S. 2017/25 (Cy. 9)	Non-Domestic Rating (Small Business Relief) (Wales) (Amendment) Order 2017	S.I. 2017/25 (W. 9)

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