

# Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021

## 2021 dsc 1

#### RHAN 8

## CYLLID LLYWODRAETH LEOL

# Ardrethu annomestig

- Gofyniad i ddarparu i awdurdodau bilio wybodaeth sy'n berthnasol wrth benderfynu a yw person yn atebol i dalu ardrethi annomestig
  - (1) Mae Deddf Cyllid Llywodraeth Leol 1988 (p. 41) wedi ei diwygio fel a ganlyn.
  - (2) Yn Atodlen 9 (gweinyddu mewn perthynas ag ardrethu annomestig), ar ôl paragraff 6A mewnosoder—
    - "6AA (1) The Welsh Ministers may by regulations require persons to provide to billing authorities in Wales information relevant to determining—
      - (a) whether a person is, as regards a hereditament in Wales, subject to a non-domestic rate in respect of a chargeable financial year;
      - (b) where a person is, as regards a hereditament in Wales, subject to a non-domestic rate, the amount the person is liable to pay.
      - (2) Regulations under sub-paragraph (1) must specify—
        - (a) the information to be provided,
        - (b) the persons who must provide the information,
        - (c) the circumstances in which the information is to be provided, and
        - (d) the period within which the information is to be provided.
      - (3) The regulations may provide that a billing authority may impose a financial penalty on a person who fails to comply with a requirement in the regulations to provide information.

- (4) If provision is made under sub-paragraph (3)—
  - (a) the penalty specified in the regulations must be £500;
  - (b) the regulations must require any sum received by a billing authority by way of penalty to be paid into the Welsh Consolidated Fund;
  - (c) the regulations may include provision for any penalty to be recovered by the billing authority concerned as a civil debt due to the authority;
  - (d) the regulations must include provision enabling a person on whom a financial penalty is imposed to require a review of the imposition of the penalty or its amount by the billing authority that imposed the penalty;
  - (e) the regulations must include provision enabling a person on whom a financial penalty is imposed to appeal against the imposition of the penalty or its amount to a valuation tribunal established under paragraph 1 of Schedule 11.
- (5) The regulations may provide that a person who knowingly or recklessly provides information required under the regulations which is false in a material particular is liable on summary conviction to a fine not exceeding level 3 on the standard scale.
- (6) The Welsh Ministers may by regulations substitute a different amount for the amount for the time being specified in sub-paragraph (4)(a)."
- (3) Yn adran 143 (y gofynion gweithdrefnol ar gyfer gorchmynion a rheoliadau), ar ôl isadran (9AA) mewnosoder—
  - "(9AB) The power of the Welsh Ministers to make regulations under paragraph 6AA(1) or (5) of Schedule 9 shall be exercisable by statutory instrument, and no such regulations shall be made by them unless a draft of the regulations has been laid before and approved by resolution of Senedd Cymru."
- (4) Yn Rhan 2 o Atodlen 11 (tribiwnlysoedd prisio: Cymru), ar ôl paragraff 2(ca) mewnosoder—
  - "(cb) regulations under paragraph 6AA of Schedule 9 above;".