



CYNULLIAD CENEDLAETHOL CYMRU

NATIONAL ASSEMBLY FOR WALES

OFFERYNNAU STATUDOL

STATUTORY INSTRUMENTS

2006 Rhif 3392 (Cy.311)

2006 No. 3392 (W.311)

**ARDRETHU A PHRSIO,
CYMRU**

**RATING AND VALUATION,
WALES**

Rheoliadau Ardrethu Annomestig
(Hysbysiadau Galw am Dalu a
Rhyddhad yn ôl Disgresiwn)
(Cymru) (Diwygio) 2006

The Non-Domestic Rating
(Demand Notices and
Discretionary Relief) (Wales)
(Amendment) Regulations 2006

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Mae'r Rheoliadau hyn, sy'n gymwys o ran Cymru, yn diwygio'r rheoliadau canlynol o ganlyniad i ddirymu, oddi ar 1 Ebrill 2007, y cynllun rhyddhad ardrethi gwledig a chyflwyno cynllun rhyddhad ardrethi i fusnesau bach.

These Regulations, which apply in relation to Wales, amend the following regulations consequent upon the revocation, as from 1 April 2007, of the rural rate relief scheme and the introduction of a small business rate relief scheme.

Mae rheoliad 2 yn diwygio'r Rheoliadau Ardrethu Annomestig (Rhyddhad yn ôl Disgresiwn) 1989 drwy ddileu'r angen i awdurdodau bilio (cynghorau sir a bwrdeistrefi sirol) i anfon hysbysiad 12 mis i dalwyr ardrethi os yw effaith dyfodiad i rym adran 63 o Ddeddf Llywodraeth Leol 2003 (a dirymiad canlyniadol y cynllun rhyddhad ardrethi gwledig yng Nghymru a dilead disgresiwn awdurdodau bilio i ddarparu rhyddhad ardrethi o dan adran 47 o Ddeddf Cyllid Llywodraeth Leol 1988 o ran aneddiadau gwledig) yw y byddai'n ofynnol i dalwyr ardrethi dalu swm taladwy mwy.

Regulation 2 amends the Non-Domestic Rating (Discretionary Relief) Regulations 1989 by removing the need for billing authorities (county and county borough councils) to send a 12 months notice to ratepayers if the effect of the coming into force of section 63 of the Local Government Act 2003 (and the consequent revocation of the rural rate relief scheme in Wales and removal of billing authorities' discretion to provide rate relief under section 47 of the Local Government Finance Act 1988 in relation to rural settlements) is that ratepayers would be required to pay a greater chargeable amount.

Mae rheoliad 3 yn diwygio Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu (Cymru) 1993 drwy ei gwneud yn ofynnol i awdurdodau bilio osod nodyn yn yr hysbysiadau sy'n galw am dalu ardrethi annomestig ynghylch effaith cyflwyno'r cynllun rhyddhad ardrethi i fusnesau bach.

Regulation 3 amends the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993 by requiring billing authorities to insert in demand notices for non-domestic rates a note regarding the effect of the introduction of the small business rate relief scheme.

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Wedi'u gwneud 12 Rhagfyr 2006
Yn dod i rym 1 Ebrill 2007

Made 12 December 2006
Coming into force 1 April 2007

Mae Cynulliad Cenedlaethol Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 47(8) a 62 o Ddeddf Cyllid Llywodraeth Leol 1988(1) a pharagraffau 1 a 2(2) o Atodlen 9 iddi ac a freiniwyd bellach yng Nghynulliad Cenedlaethol Cymru.

The National Assembly for Wales makes the following Regulations in exercise of the powers conferred on the Secretary of State by sections 47(8) and 62 of, and paragraphs 1 and 2(2) of Schedule 9 to, the Local Government Finance Act 1988(1) and now vested in the National Assembly for Wales.

Enwi, cymhwyso a chychwyn

1.-(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu a Rhyddhad yn ôl Disgresiwn) (Cymru) (Diwygio) 2006 a deuant i rym ar 1 Ebrill 2007.

(2) Mae'r Rheoliadau hyn yn gymwys o ran Cymru.

Title, application and commencement

1.-(1) The title of these Regulations is the Non-Domestic Rating (Demand Notices and Discretionary Relief) (Wales) (Amendment) Regulations 2006 and they come into force on 1 April 2007.

(2) These Regulations apply in relation to Wales.

**Diwygio Rheoliadau Ardrethu Annomestig
(Rhyddhad yn ôl Disgresiwn) 1989**

2. Yn rheoliad 2 o Reoliadau Ardrethu Annomestig (Rhyddhad yn ôl Disgresiwn) 1989(2) mewnosoder ar y diwedd -

"(6) Paragraph (3) does not apply where the billing authority revokes a decision or makes a relevant variation of a determination as a consequence only of the commencement of section 63 (Rural settlement lists etc.) of the Local Government Act 2003(3)."

**Amendment to the Non-Domestic Rating
(Discretionary Relief) Regulations 1989**

2. In regulation 2 of the Non-Domestic Rating (Discretionary Relief) Regulations 1989(2) insert at the end -

"(6) Paragraph (3) does not apply where the billing authority revokes a decision or makes a relevant variation of a determination as a consequence only of the commencement of section 63 (Rural settlement lists etc.) of the Local Government Act 2003(3)."

(1) 1988 p.41. Cafodd y pwerau hyn eu datganoli, o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672), gweler y cyfeiriad at Ddeddf Cyllid Llywodraeth Leol 1999 yn Atodlen 1.

(2) O.S. 1989/1059, a ddiwygiwyd gan O.S. 1993/616.

(3) 2003 c.26. Daw adran 63 i rym ar 1 Ebrill 2007.

(1) 1988 c.41. These powers were devolved, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), see the reference to the Local Government Finance Act 1988 in Schedule 1.

(2) S.I. 1989/1059 amended by S.I. 1993/616.

(3) 2003 c.26. Section 63 comes into force on 1 April 2007.

Diwygio Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993

3.-(1) Mae Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993(1) wedi'u diwygio fel a ganlyn.

(2) Ym mharagraff 5(a) o Atodlen 1, yn lle "section 43(5)" rhodder "section 43(4A)(b), (5)".

(3) Ym mharagraff 1 o Ran I o Atodlen 2-

(a) Yn nodyn o dan y pennawd "Rural Rate Relief"-

(i) ar ôl y geiriau "From 1 April 2002" rhodder "until 31 March 2007"; a

(ii) mae trydydd paragraff wedi'i ychwanegu-
"From 1 April 2007 the Rural Rate Relief scheme is revoked and replaced by the National Assembly for Wales's Small Business Rate Relief scheme mentioned below."

(b) Ar y diwedd, ychwaneger y canlynol -

"National Assembly for Wales's Small Business Rate Relief

From 1 April 2007 occupiers of -

(a) certain hereditaments with a rateable value of £2,000 or less are entitled to rate relief at 50% of the full rates bill;

(b) certain hereditaments with a rateable value of more than £2,000 but not more than £5,000 are entitled to rate relief at 25% of the full rates bill;

(c) post offices (and hereditaments which include a post office) with a rateable value of not more than £9,000 are entitled to rate relief at 100% of the full rates bill;

(d) post offices (and hereditaments which include a post office) with a rateable value of more than £9,000 but not more than £12,000 are entitled to rate relief at 50% of the full rates bill.

In the cases of (a), (b) and (d) above billing authorities have discretion to provide relief in respect of all or part of the remaining 50% or 75% as the case may be."

(4) Ym mharagraff 1 o Ran II o Atodlen 2-

(a) Yn y nodyn o dan y pennawd "Rhyddhad Ardrethi Gwledig" -

(i) ar ôl y geiriau "O 1 Ebrill 2002 ymlaen" mewnosoder "hyd at 31 Mawrth 2007"; a

(ii) mae trydydd paragraff wedi'i ychwanegu-

Amendments to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993

3.-(1) The Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993(1) are amended as follows.

(2) In paragraph 5(a) of Schedule 1, for "section 43(5)" there is substituted "section 43(4A)(b), (5)".

(3) In paragraph 1 of Part I of Schedule 2 -

(a) In the note headed "Rural Rate Relief" -

(i) after the words "From 1 April 2002" there is inserted "until 31 March 2007"; and

(ii) there is added a third paragraph -

"From 1 April 2007 the Rural Rate Relief scheme is revoked and replaced by the National Assembly for Wales's Small Business Rate Relief scheme mentioned below."

(b) At the end there is added -

"National Assembly for Wales's Small Business Rate Relief

From 1 April 2007 occupiers of -

(a) certain hereditaments with a rateable value of £2,000 or less are entitled to rate relief at 50% of the full rates bill;

(b) certain hereditaments with a rateable value of more than £2,000 but not more than £5,000 are entitled to rate relief at 25% of the full rates bill;

(c) post offices (and hereditaments which include a post office) with a rateable value of not more than £9,000 are entitled to rate relief at 100% of the full rates bill;

(d) post offices (and hereditaments which include a post office) with a rateable value of more than £9,000 but not more than £12,000 are entitled to rate relief at 50% of the full rates bill.

In the cases of (a), (b) and (d) above billing authorities have discretion to provide relief in respect of all or part of the remaining 50% or 75% as the case may be."

(4) In paragraph 1 of Part II of Schedule 2 -

(a) In the note headed "Rhyddhad Ardrethi Gwledig" -

(i) after the words "O 1 Ebrill 2002 ymlaen" there is inserted "hyd at 31 Mawrth 2007"; and

(ii) there is added a third paragraph -

(1) O.S. 1993/252, fel y'i diwygiwyd gan O.S. 1995/284, 1996/311, 1996/1880, 1997/356, 1998/155, 2000/794 (Cy.30), 2003/414 (Cy.59) a 2005/256 (Cy.22).

(1) S.I. 1993/252, amended by S.I. 1995/284, 1996/311, 1996/1880, 1997/356, 1998/155, 2000/794 (W.30), 2003/414 (W.59) and 2005/256 (W.22).

"O 1 Ebrill 2007 ymlaen mae'r cynllun Rhyddhad Ardrethi Gwledig wedi'i ddiddymu ac fe'i disodlir gan gynllun Rhyddhad Ardrethi Busnesau Bach Cynulliad Cenedlaethol Cymru a grybwyllir isod."

(b) Ar y diwedd, ychwaneger y canlynol -

"Rhyddhad Ardrethi Busnesau Bach Cynulliad Cenedlaethol Cymru

O 1 Ebrill 2007 ymlaen bydd gan feddianwyr-

- (a) hereditamentau penodol ac iddynt werth ardrethol o £2,000 neu lai yr hawl i ryddhad ardrethi o 50% o'r bil ardrethi llawn;
- (b) hereditamentau penodol ac iddynt werth ardrethol o fwy na £2,000 ond nid mwy na £5,000 yr hawl i ryddhad ardrethi o 25% o'r bil ardrethi llawn;
- (c) swyddfeydd post (a hereditamentau sy'n cynnwys swyddfa bost) ac iddynt werth ardrethol o nid mwy na £9,000 yr hawl i ryddhad ardrethi o 100% o'r bil ardrethi llawn;
- (ch) swyddfeydd post (a hereditamentau sy'n cynnwys swyddfa bost) ac iddynt werth ardrethol o fwy na £9,000 ond nid mwy na £12,000 yr hawl i ryddhad ardrethi o 50% o'r bil ardrethi llawn.

Yn achosion (a), (b) ac (ch) uchod mae gan awdurdodau bilio y disgresiwn i ddarparu rhyddhad o ran y cyfan neu ran o'r 50% neu'r 75% gweddilliol yn ôl y digwydd."

(5) Nid oes dim yn y rheoliad hwn sy'n ei gwneud yn ofynnol i unrhyw fater gael ei gynnwys mewn unrhyw hysbysiad a gyflwynir o ran unrhyw swm sy'n daladwy o ran unrhyw ddiwrnod cyn 1 Ebrill 2007.

Llofnodwyd ar ran Cynulliad Cenedlaethol Cymru o dan adran 66(1) o Ddeddf Llywodraeth Cymru 1998(1).

12 Rhagfyr 2006

Llywydd y Cynulliad Cenedlaethol

"O 1 Ebrill 2007 ymlaen mae'r cynllun Rhyddhad Ardrethi Gwledig wedi'i ddiddymu ac fe'i disodlir gan gynllun Rhyddhad Ardrethi Busnesau Bach Cynulliad Cenedlaethol Cymru a grybwyllir isod."

(b) At the end there is added -

"Rhyddhad Ardrethi Busnesau Bach Cynulliad Cenedlaethol Cymru

O 1 Ebrill 2007 ymlaen bydd gan feddianwyr-

- (a) hereditamentau penodol ac iddynt werth ardrethol o £2,000 neu lai yr hawl i ryddhad ardrethi o 50% o'r bil ardrethi llawn;
- (b) hereditamentau penodol ac iddynt werth ardrethol o fwy na £2,000 ond nid mwy na £5,000 yr hawl i ryddhad ardrethi o 25% o'r bil ardrethi llawn;
- (c) swyddfeydd post (a hereditamentau sy'n cynnwys swyddfa bost) ac iddynt werth ardrethol o nid mwy na £9,000 yr hawl i ryddhad ardrethi o 100% o'r bil ardrethi llawn; ac
- (ch) swyddfeydd post (a hereditamentau sy'n cynnwys swyddfa bost) ac iddynt werth ardrethol o fwy na £9,000 ond nid mwy na £12,000 yr hawl i ryddhad ardrethi o 50% o'r bil ardrethi llawn.

Yn achosion (a), (b) ac (ch) uchod mae gan awdurdodau bilio y disgresiwn i ddarparu rhyddhad o ran y cyfan neu ran o'r 50% neu'r 75% gweddilliol yn ôl y digwydd."

(5) Nothing in this regulation requires any matter to be included in any notice served in respect of any amount payable in respect of any day before 1 April 2007.

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(1).

12 December 2006

The Presiding Officer of the National Assembly

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