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SCHEDULE

Regulation 3

“SCHEDULE 5

Regulations 18 and 19

EXPLANATORY INFORMATION FOR SUPPLY WITH RATE DEMAND NOTICES

PART I

The form of words set out below is prescribed for the purposes of regulations 18 and 19.

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EXPLANATORY NOTES

The information given below explains some of the terms which may be used on a non-domestic rate demand and in the supporting information. Further information about liability to non-domestic rates may be obtained from charging authorities.

Rateable value: This is set by the Inland Revenue Valuation Officer by reference to the Officer's estimate of the annual rent, at 1 April 1988 values, at which the property could have been let on the open market. For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic part only.

The valuation officer may alter the value if he believes that the circumstances of the property have changed. The ratepayer may also in certain circumstances propose a change in value. If in any case the ratepayer and the valuation officer do not agree, the matter may be referred as an appeal to the Valuation Tribunal. Further information about how to propose a change in a rateable value is available from valuation offices.

Local rating list: This contains the address, description and rateable value of each non-domestic property for which rates are payable to a charging authority (district council). Copies are held at valuation offices and by the charging authority. They are open to public inspection.

National non-domestic rating multiplier: This is the rate in the pound by which the rateable value is multiplied to give the annual rate bill for a property. The multiplier is set by the Government and is the same for the whole of Wales.

Transitional arrangements: The rate demand notice will show if transitional arrangements apply to a property. Transitional arrangements operate to phase in the new non-domestic rating system, as follows:

Properties with higher rate bills

For 1992/93 the annual increase in rates will be limited to the rate of inflation (4.1%). The rate of inflation means the year-on-year increase in the September retail price index. For 1993/94 and 1994/95 the annual increase will not normally be more than 15% (plus inflation) on a small property or 20% (plus inflation) on larger properties. Small properties are those with rateable values of less than £10,000 on 1st April 1990. For occupiers of composite (partly domestic and partly non-domestic) properties where the non-domestic element has a rateable value of less than £10,000, the maximum annual increase in real terms will not normally exceed 10%.

Properties with lower rate bills

A ratepayer's liability for 1992/93 will not normally fall, in real terms, by more than 27% for a small property or by more than 22% for a larger property.

Unoccupied property rating: Owners of unoccupied non-domestic properties may be liable to empty property rates, which are charged at 50% of the normal liability. Liability begins after the property has been empty for 3 months. Certain types of property, for example warehouses and factories, are exempt from empty property rates.

Charitable and discretionary relief: Charities are entitled to relief from rates on any non-domestic property wholly or mainly used for charitable purposes. Relief is given at 80% of the full rate bill, or of the transitional bill, where the transitional arrangements apply. Charging authorities have discretion to remit all or part of the remaining 20% of a charity's bill on such property and can also give relief in respect of property occupied by certain bodies not established or conducted for profit.

PART II

The form of words set out below is prescribed for the purposes of regulations 18 and 19.

NODIADAU ESBONIADOL

Mae'r wybodaeth isod yn esbonio rhai o'r termau a allai gael eu defnyddio ar ffurflen hawlio trethi annomestig ac yn y wybodaeth ategol. Gellir cael gwybodaeth bellach am rwymedigaeth i dalu trethi annomestig oddi wrth yr awdurdodau sy'n eu codi.

Gwerth trethiannol: Pennir hwn gan Swyddog Prasio Cyllid y Wlad drwy gyfeirio at amcangyfrif y Swyddog o'r rhent blynyddol, yn ôl gwerthoedd 1 Ebrill 1988, y gellid ei godi wrth osod yr eiddo ar y farchnad agored. Yn achos eiddo cyfansawdd sy'n rhannol ddomestig ac yn rhannol annomestig, ymwneud â'r rhan annomestig yn unig y mae'r gwerth trethiannol.

Gall y swyddog prasio newid y gwerth os cred fod amgylchiadau'r eiddo wedi newid. Hefyd o dan rai amgylchiadau gall y trethdalwr gynnig newid yn y gwerth. Os bydd i'r trethdalwr a'r swyddog prasio anghytuno mewn unrhyw achos, gellir cyfeirio'r mater fel apel at y Tribiwnlys Prasio. Gellir cael gwybodaeth bellach am sut mae cynnig newid mewn gwerth trethiannol o swyddfeydd prasio.

Rhestr drethu leol: Yn hon ceir cyfeiriad, disgrifiad a gwerth trethiannol pob eiddo annomestig y telir trethi arno i awdurdod sy'n codi trethi (cyngor dosbarth). Cedwir copïau mewn swyddfeydd prasio a chan yr awdurdod sy'n codi'r trethi. Maent yn agored i'r cyhoedd eu harchwilio.

Lluosydd trethu annomestig cenedlaethol: Dyma'r gyfradd yn y bunt y lluosir y gwerth trethiannol gyda hi i roi bil trethi blynyddol yr eiddo. Pennir y lluosydd gan y Llywodraeth a'r un yw'r gyfradd ar gyfer Cymru gyfan.

Trefniadau dros dro: Bydd yr hysbysiad hawlio trethi'n dangos a yw'r trefniadau dros dro yn gymwys i'r eiddo ai peidio. Mae'r trefniadau dros dro ar waith i gyflwyno'r system newydd o drethi annomestig yn raddol, fel a ganlyn:

Eiddo â biliau trethi uwch

Ar gyfer 1992/93 cyfyngir y codiad blynyddol yn y trethi i gyfradd chwyddiant (4.1%). Ystyr cyfradd chwyddiant yw'r cynnydd blynyddol yn y mynegai prisiau adwerthu ym mis Medi. Ar gyfer 1993/94 a 1994/95 ni fydd y codiad blynyddol fel rheol yn fwy na 15% (a chwyddiant) ar eiddo bach neu 20% (a chwyddiant) ar eiddo mwy. Eiddo bach yw eiddo gyda gwerth trethiannol o lai na £10,000 ar 1 Ebrill 1990. Yn achos deiliad eiddo cyfansawdd (rhannol ddomestig a rhannol annomestig) lle bo gan y rhan annomestig werth trethiannol llai na £10,000, ni fydd uchafswm y codiad blynyddol fel arfer yn fwy na 10%.

Eiddo â biliau trethi is

Fel rheol ni fydd rhwymedigaeth trethdalwr ar gyfer 1992/93 yn gostwng, mewn termau real, mwy na 27% yn achos eiddo bach neu fwy na 22% yn achos eiddo mwy.

Trethu eiddo di-ddeiliad: Gall perchnogion eiddo annomestig sydd heb ddeiliad fod yn agored i dalu trethi eiddo gwag, a godir yn ôl 50% o'r rhwymedigaeth arferol. Bydd y rhwymedigaeth yn dechrau ar ôl i'r eiddo fod yn wag am 3 mis. Mae rhai mathau o eiddo, er enghraifft warysau a ffatrïoedd, yn rhydd rhag trethi eiddo gwag.

Rhyddhad elusennol a dewisol: Mae gan elusennau hawl i gael rhyddhad rhag trethi ar unrhyw eiddo annomestig a ddefnyddir yn gyfan gwbl neu'n rhannol at ddibenion elusennol. Rhoir rhyddhad yn ôl 80% o'r bil trethi llawn, neu o'r bil dros dro lle bo'r trefniadau dros dro yn gymwys. Mae gan yr awdurdodau sy'n codi'r trethi ddisgresiwn i beidio â chodi rhan neu'r cyfan o'r 20% sy'n weddill o fil elusen ar eiddo o'r fath a gallant roi rhyddhad hefyd mewn perthynas ag eiddo a ddelir gan gyfrif arbennig sydd heb gael eu sefydlu neu eu rhedeg er mwyn gwneud elw.