
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the contents of rate demand notices, which are issued by billing authorities (district councils) in Wales, and for the information to be supplied when such notices are served by them.

A rate demand notice may be in English or in Welsh or in both languages, with Welsh or English translations to be provided where it appears requisite (regulation 4). A rate demand notice is required to contain particulars as to the hereditaments to which it relates (including their rateable values), a statement of the rating multiplier for the year, and particulars as to how the demand is affected by relevant rate reliefs (regulation 3 and Schedule 1). A rate demand notice must be accompanied by explanatory notes in the appropriate language (regulation 6 and Schedule 2). A rate demand notice must also be accompanied by certain further information (regulation 8 and Schedule 3).

Where a rate demand notice is invalid because, due to a mistake, it fails to contain the prescribed matters, demands for payment under it will remain effective provided the payments were properly calculated (regulation 5(1)). In such cases, the billing authority must take appropriate steps to rectify the error by giving the ratepayer a correct statement of the relevant matters (regulation 5(2)).

In order to enable a billing authority to supply the further information mentioned above when it serves its demand notices, the Regulations require the county council concerned to supply the billing authority with appropriate information (regulation 9). In this connection, regulation 10 makes appropriate transitional provision for the first financial year (the year 1993/94).

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn darparu ar gyfer cynnwys hysbysiadau hawlio trethi, a roir gan awdurdodau bilio (cynghorau dosbarth) yng Nghymru, ac ar gyfer y wybodaeth sydd i'w rhoi pan gyflwynir hysbysiadau o'r fath ganddynt.

Gall hysbysiad hawlio trethi fod yn Gymraeg neu'n Saesneg neu yn y ddwy, a chyfieithiadau Saesneg neu Gymraeg i'w darparu lle ymddengys bod eu hangen (rheoliad 4). Mae'n ofynnol i hysbysiad hawlio trethi gynnwys manylion yr hereditamentau y mae'n ymwneud â hwy (gan gynnwys eu gwerthoedd trethiannol), datganiad o luosydd trethu y flwyddyn, a manylion am sut mae'r mathau perthnasol o ryddhad rhag trethi yn effeithio ar yr hawliad (rheoliad 3 ac Atodiad 1). Gyda hysbysiad hawlio trethi rhaid anfon nodiadau esboniadol yn yr iaith briodol (rheoliadau 6 ac Atodiad 2). Hefyd rhaid i hysbysiad hawlio trethi gael rhywfaint o wybodaeth bellach gydag ef (rheoliad 8 ac Atodiad 3).

Lle bo hysbysiad hawlio trethi yn annilys am ei fod, oherwydd camgymeriad, yn methu â chynnwys y materion a bennwyd, bydd hawliadau am daliad odano yn dal i fod mewn grym ar yr amod bod y taliadau wedi'u cyfrif yn briodol (rheoliad 5(1)). Mewn achosion o'r fath, rhaid i'r awdurdod bilio

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gymryd camau priodol i gywiro'r camgymeriad drwy roi datganiad cywir o'r materion perthnasol i'r trethdalwr (rheoliad 5(2)).

Er mwyn galluogi awdurdod bilio i roi'r wybodaeth bellach y cyfeirir ati uchod wrth gyflwyno'i hysbysiadau hawlio, mae'r Rheoliadau yn ei gwneud yn ofynnol i'r cyngor sir o dan sylw roi gwybodaeth briodol i'r awdurdod bilio (rheoliad 9). Mewn cysylltiad â hyn, mae rheoliad 10 yn gwneud darpariaeth briodol dros dro am y flwyddyn ariannol gyntaf (y flwyddyn 1993/94).