OFFERYNNAU STATUDOL CYMRU

2008 No. 3075

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygiad Rhif 2) 2008

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

2.—(1) Diwygier Atodlen 2 i Reoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993(**1**) fel a ganlyn.

(2) Ym mharagraff 1 o Ran 1 o'r Atodlen—

(a) yn yr adran sy'n dwyn y pennawd "Rateable Value", ychwaneger—

"Thus, all non-domestic property in Wales is being re-valued as at 1 April 2008 for the purposes of the local non-domestic rating list which is effective from 1 April 2010. The draft list must be sent to the billing authority by 1 October 2009 and will shortly thereafter be available for inspection at the authority's offices. More information is available from the local valuation office or the website www.voa.gov.uk."; ac

(b) ar ôl yr adran sy'n dwyn y pennawd "Charitable and Discretionary Relief", mewnosoder—

"**Small Business Rate Relief**

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2008 makes provision for rates relief for small businesses. Full details including the eligibility criteria, the exceptions and the procedural requirements are available from the billing authority.

The eligible properties and relevant rate relief are—

(a) properties with a rateable value ("RV") of £2,000 or less — 50% relief;

(b) properties with an RV between £2,001 and £6,500 — 25% relief;

(c) post offices (and properties which include post offices) with an RV of not more than £9,000 — 100% relief;

(d) post offices (and properties which include post offices) with an RV between £9,001 and £12,000 — 50% relief;

(e) retail properties (ie where the trade or business carried on consists wholly or mainly of the sale of goods) with an RV between £6,501 and £9,000 — 25% relief;

(f) properties used wholly for the purposes of child minding or provision of day care by a person registered under Part XA of the Children Act 1989 and with an RV between £2,001 and £12,000 — 50% relief;

(g) properties used wholly for the purposes of a credit union which is registered under the Credit Unions Act 1979 and with an RV between £2,001 and £9,000 — 50% relief.".

(**1**) O.S. 1993/252, a ddiwygiwyd gan O.S. 1995/284, 1996/311, 1996/1880, 1997/356, 1998/155, 2000/793 (Cy.30), 2003/414 (Cy.59), 2005/256 (Cy.22), 2006/3392 (Cy.311), 2007/3399 (Cy.303) a 2008/7 (Cy.3).

(3) Ym mharagraff 1 o Ran 2 o'r Atodlen—

(a) yn yr adran sy'n dwyn y pennawd “Gwerth Ardrethol”, ychwaneger—

“Felly, mae pob eiddo annomestig yng Nghymru yn cael ei ailbrisio fel y mae ar 1 Ebrill 2008 at ddibenion y rhestr ardrethu annomestig leol a fydd yn effeithiol o 1 Ebrill 2010 ymlaen. Rhaid i'r rhestr ddrafft gael ei hanfon at yr awdurdod bilio erbyn 1 Hydref 2009 a bydd ymhen ychydig amser ar ôl hynny ar gael i'w harchwilio yn swyddfeydd yr awdurdod. Mae mwy o wybodaeth ar gael o'r swyddfa brisio leol neu ar y wefan www.voa.gov.uk.”; ac

(b) ar ôl yr adran sy'n dwyn y pennawd “Rhyddhad Elusennol a Dewisol”, mewnosoder—

“**Rhyddhad Ardrethi i Fusnesau Bach**

Mae Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2008 yn darparu ar gyfer rhyddhad ardrethi i fusnesau bach. Mae'r manylion llawn gan gynnwys y meini prawf ar gymhwystra, yr eithriadau a'r gofynion gweithdrefnol ar gael gan yr awdurdod bilio.

Dyma'r eiddo cymwys a'r rhyddhad ardrethi perthnasol—

(a) eiddo sydd â gwerth ardrethol o £2,000 neu lai — rhyddhad o 50%;

(b) eiddo sydd â gwerth ardrethol rhwng £2,001 a £6,500 — rhyddhad o 25%;

(c) swyddfeydd post (ac eiddo sy'n cynnwys swyddfeydd post) sydd â gwerth ardrethol heb fod yn fwy na £9,000 — rhyddhad o 100%;

(ch) swyddfeydd post (ac eiddo sy'n cynnwys swyddfeydd post) sydd â gwerth ardrethol rhwng £9,001 a £12,000 — rhyddhad o 50%;

(d) eiddo manwerthu (hynny yw, lle y mae'r fasnach neu'r busnes a redir yn gyfan gwbl neu'n bennaf yn ymwneud â gwerthu nwyddau) sydd â gwerth ardrethol rhwng £6,501 a £9,000 — rhyddhad o 25%;

(dd) eiddo sy'n cael ei ddefnyddio'n gyfan gwbl at ddibenion gofalu am blant neu ddarparu gofal dydd gan berson a gofrestrwyd o dan Ran XA o Deddf Plant 1989 sydd â gwerth ardrethol rhwng £2,001 a £12,000 — rhyddhad o 50%;

(e) eiddo sy'n cael ei ddefnyddio'n gyfan gwbl at ddibenion undeb credyd a gofrestrwyd o dan Ddeddf Undebau Credyd 1979 sydd â gwerth ardrethol rhwng £2,001 a £9,000 — rhyddhad o 50%.”.