



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2017 Rhif 113 (Cy. 39)

2017 No. 113 (W. 39)

**ARDRETHU A PHRSIO,
CYMRU**

**RATING AND VALUATION,
WALES**

**Rheoliadau Ardrethu Annomestig
(Hysbysiadau Galw am Dalu)
(Cymru) 2017**

**The Non-Domestic Rating
(Demand Notices) (Wales)
Regulations 2017**

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn darparu ar gyfer cynnwys hysbysiadau galw am dalu ardrethi annomestig a gyflwynir gan awdurdodau bilio yng Nghymru, ac ar gyfer yr wybodaeth y mae'n rhaid iddi fynd gyda hysbysiad galw am dalu a gyflwynir ganddynt. Mae'r Rheoliadau hyn yn gymwys mewn perthynas â hysbysiadau galw am dalu a ddyroddir mewn cysylltiad â blynyddoedd ariannol sy'n dechrau ar 1 Ebrill 2017 neu wedi hynny.

Mae'r Rheoliadau hyn yn disodli Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993. Yr unig newidiadau sylweddol yw'r rhai a wneir i'r nodiadau esboniadol yn Atodlen 2. Gwneir y newidiadau hyn o ganlyniad i'r ailbriso ardrethi annomestig sy'n cael effaith o 1 Ebrill 2017 a'r rhyddhad trosiannol cysylltiedig a ddarperir gan Rheoliadau Ardrethu Annomestig (Symiau a Godir) (Cymru) 2016 (O.S. 2016/1247 (Cy. 295)).

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations provide for the contents of non-domestic rates demand notices which are served by billing authorities in Wales, and for the information that must accompany a demand notice served by them. These Regulations apply in relation to demand notices issued in respect of financial years beginning on or after 1 April 2017.

These Regulations replace the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993. The only substantive changes made are to the explanatory notes contained in Schedule 2. These changes are in consequence of the non-domestic rating revaluation which takes effect from 1 April 2017 and the related transitional relief provided by the Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2016 (S.I. 2016/1247 (W. 295)).

Mae Atodlen 1 i'r Rheoliadau hyn yn amlinellu materion y mae'n rhaid eu cynnwys mewn hysbysiad galw am dalu. Mae'r materion hyn yn neilltuo i'r hereditament o dan sylw, megis ei gyfeiriad a'i werth ardrethol. Mae rheoliad 4 yn darparu, pan fo awdurdod bilio wedi methu â chynnwys unrhyw un neu ragor o'r materion hynny mewn hysbysiad galw am dalu drwy gamgymeriad, y gallai'r galwadau am daliad oddi tano fod yn effeithiol o hyd. Byddai hynny'n digwydd pe gelwid am y symiau sy'n ofynnol o dan yr hysbysiad galw am dalu yn unol â Rhan II o Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989 ac felly wedi eu cyfrifo'n gywir. Rhaid i'r awdurdod bilio gywiro'r camgymeriad cyn gynted â phosibl drwy ddarparu'r wybodaeth gywir a hepgorwyd o'r hysbysiad galw am dalu gwreiddiol.

Mae Atodlen 2 yn rhagnodi nodiadau esboniadol y mae'n rhaid iddynt fynd gyda hysbysiad galw am dalu. Mae Atodlen 3 yn rhagnodi gwybodaeth bellach y mae'n rhaid iddi fynd gyda hysbysiadau galw am dalu. Mae rhywfaint o'r wybodaeth a ragnodir yn Atodlen 3 yn ymwneud â chomisiynwyr heddlu a throseddu. Mae rheoliad 6, felly, yn ei gwneud yn ofynnol i gomisiynwyr heddlu a throseddu ddarparu'r wybodaeth i awdurdodau bilio i alluogi awdurdodau bilio i ddarparu'r wybodaeth a ragnodir gan Atodlen 3 i drethdalwyr.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol cynnal asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn.

Schedule 1 to these Regulations outlines matters that must be contained in a demand notice. These matters are particular to the hereditament concerned, such as its address and rateable value. Regulation 4 provides that where a billing authority has mistakenly failed to include any of those matters in a demand notice the demands for payment under it could still be effective. This would be the case if the amounts required under the demand notice were demanded in accordance with Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 and were therefore properly calculated. The billing authority must rectify the mistake as soon as possible by providing the accurate information omitted from the original demand notice.

Schedule 2 prescribes explanatory notes which must accompany a demand notice. Schedule 3 prescribes further information which must accompany demand notices. Some of the information prescribed in Schedule 3 relates to police and crime commissioners. Regulation 6 therefore requires police and crime commissioners to supply billing authorities with the information to enable billing authorities to provide ratepayers with the information prescribed by Schedule 3.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

2017 Rhif 113 (Cy. 39)

**ARDRETHU A PHRISIO,
CYMRU**

**Rheoliadau Ardrethu Annomestig
(Hysbysiadau Galw am Dalu)
(Cymru) 2017**

Gwnaed 8 Chwefror 2017
*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 10 Chwefror 2017
Yn dod i rym 13 Mawrth 2017

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir i'r Ysgrifennydd Gwladol gan adrannau 62, 143(1) a (2) a 146(6) o Ddeddf Cyllid Llywodraeth Leol 1988(1), a pharagraffau 1, 2(2)(ga), (gc), (ge) a (h) a 6A o Atodlen 9 iddi, ac a freiniwyd bellach ynddynt hwy(2).

Enwi, cychwyn a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 2017.

(2) Daw'r Rheoliadau hyn i rym ar 13 Mawrth 2017.

2017 No. 113 (W. 39)

**RATING AND VALUATION,
WALES**

**The Non-Domestic Rating
(Demand Notices) (Wales)
Regulations 2017**

Made 8 February 2017
Laid before the National Assembly for Wales
10 February 2017
Coming into force 13 March 2017

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 62, 143(1) and (2) and 146(6) of, and paragraphs 1, 2(2)(ga), (gc), (ge) and (h) and 6A of Schedule 9 to, the Local Government Finance Act 1988(1), and now vested in them(2).

Title, commencement and application

1.—(1) The title of these Regulations is the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017.

(2) These Regulations come into force on 13 March 2017.

(1) 1988 p. 41. Diwygiwyd paragraff 1 o Atodlen 9 gan Atodlen 13 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodi 2007 (p. 15). Mewnosodwyd paragraff 2(2)(g) i (ge) o Atodlen 9 gan baragraff 44(2) o Atodlen 5 i Ddeddf Llywodraeth Leol a Thai 1989 (p. 42) ("Deddf 1989"). Diwygiwyd paragraff 2(2)(h) o Atodlen 9 gan baragraff 44(3) o Atodlen 5 i Ddeddf 1989 a chan adran 8(3) o Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17). Mewnosodwyd paragraff 6A o Atodlen 6A gan baragraff 87 o Atodlen 13 i Ddeddf 1992.

(2) Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol, o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672). Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru wedi hynny yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

(1) 1988 c. 41. Paragraph 1 of Schedule 9 was amended by Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15). Paragraph 2(2)(g) to (ge) of Schedule 9 was inserted by paragraph 44(2) of Schedule 5 to the Local Government and Housing Act 1989 (c. 42) ("the 1989 Act"). Paragraph 2(2)(h) of Schedule 9 was amended by paragraph 44(3) of Schedule 5 to the 1989 Act and by section 8(3) of the Local Government Finance Act 2012 (c. 17). Paragraph 6A of Schedule 6A was inserted by paragraph 87 of Schedule 13 to the 1992 Act.

(2) The powers of the Secretary of State were transferred, 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). The functions of the National Assembly for Wales were subsequently transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

(3) Mae'r Rheoliadau hyn yn gymwys mewn perthynas â hysbysiadau galw am dalu sy'n ymwneud â blynyddoedd ariannol sy'n dechrau ar 1 Ebrill 2017 neu wedi hynny ac a ddyroddir gan awdurdodau bilio Cymreig, neu ar eu rhan.

Dehongli

2. Yn y Rheoliadau hyn—

ystyr “awdurdod bilio” (“*billing authority*”) yw awdurdod bilio Cymreig;

ystyr “comisiynydd heddlu a throseddu” (“*police and crime commissioner*”), mewn perthynas ag awdurdod bilio, yw'r comisiynydd heddlu a throseddu sydd â'r pŵer i ddyroddi praecept i'r awdurdod bilio;

ystyr “cyngor cymuned” (“*community council*”), mewn perthynas ag awdurdod bilio, yw cyngor cymuned sydd â'r pŵer i ddyroddi praecept i'r awdurdod bilio;

ystyr “Deddf 1988” (“*the 1988 Act*”) yw Deddf Cyllid Llywodraeth Leol 1988;

ystyr “Deddf 1992” (“*the 1992 Act*”) yw Deddf Cyllid Llywodraeth Leol 1992(1);

ystyr “y flwyddyn berthnasol” (“*the relevant year*”) yw'r flwyddyn ariannol y mae'r alwad am daliad a wneir gan yr hysbysiad galw am dalu yn ymwneud â hi;

ystyr “hysbysiad galw am dalu” (“*demand notice*”) yw hysbysiad galw am dalu o fewn ystyr “demand notice” yn Rhan II o Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989(2) a gyflwynir gan awdurdod bilio neu unrhyw berson a awdurdodir gan awdurdod bilio i arfer unrhyw swyddogaethau sy'n ymwneud â chasglu ardrethi annomestig (gan gynnwys hysbysiad o'r fath a gyflwynir yn unol â Rhan II o Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Darpariaethau Amrywiol) 1990(3) (perchnogion a meddianwyr ar y cyd)).

Cynnwys hysbysiadau galw am dalu

3.—(1) Rhaid i hysbysiad galw am dalu gynnwys y materion a ragnodir yn Atodlen 1.

(3) These Regulations apply in relation to demand notices which relate to financial years beginning on or after 1 April 2017 and are issued by or on behalf of Welsh billing authorities.

Interpretation

2. In these Regulations—

“the 1988 Act” (“*Deddf 1988*”) means the Local Government Finance Act 1988;

“the 1992 Act” (“*Deddf 1992*”) means the Local Government Finance Act 1992(1);

“billing authority” (“*awdurdod bilio*”) means a Welsh billing authority;

“community council” (“*cyngor cymuned*”), in relation to a billing authority, means a community council which has power to issue a precept to the billing authority;

“demand notice” (“*hysbysiad galw am dalu*”) means a demand notice within the meaning of Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989(2) which is served by a billing authority or any person authorised by a billing authority to exercise any functions relating to collection of non-domestic rates (including such a notice served pursuant to Part II of the Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990(3) (joint owners and occupiers));

“police and crime commissioner” (“*comisiynydd heddlu a throseddu*”), in relation to a billing authority, means the police and crime commissioner which has power to issue a precept to the billing authority;

“the relevant year” (“*y flwyddyn berthnasol*”) means the financial year to which the demand for payment made by the demand notice relates.

Content of demand notices

3.—(1) A demand notice must contain the matters prescribed in Schedule 1.

(1) 1992 p. 14.

(2) O.S. 1989/1058, fel y'i diwygiwyd gan O.S. 1990/145, 1991/141, 1992/1512, 1993/616, 1993/774, 1993/1493, 2009/461 (Cy. 48), 2010/2222 (Cy. 194) a 2012/466 (Cy. 77).

(3) O.S. 1990/145, fel y'i diwygiwyd gan O.S. 1993/616 a 2014/600.

(1) 1992 c. 14.

(2) S.I. 1989/1058, as amended by S.I. 1990/145, 1991/141, 1992/1512, 1993/616, 1993/774, 1993/1493, 2009/461 (W. 48), 2010/2222 (W. 194) and 2012/466 (W. 77).

(3) S.I. 1990/145, as amended by S.I. 1993/616 and 2014/600.

(2) Nid oes dim yn y rheoliad hwn yn ei gwneud yn ofynnol i hysbysiad gael ei roi ar un ddalen o bapur, ond os defnyddir mwy nag un ddalen, rhaid i'r dalenni gael eu dyroddi gyda'i gilydd, boed hwy ynghlwm ai peidio, fel eu bod yn ffurfio un hysbysiad.

Hysbysiadau galw am dalu annilys

4.—(1) At ddibenion y rheoliad hwn ystyr “hysbysiad annilys” (“*invalid notice*”) yw hysbysiad galw am dalu nad yw'n cydymffurfio â rheoliad 3(1).

(2) Mae gofyniad i dalu symiau a gynhwysir mewn hysbysiad galw am dalu annilys yn gymwys fel pe bai'r hysbysiad yn un dilys—

- (a) os oedd y methiant i gydymffurfio â rheoliad 3(1) o ganlyniad i gamgymeriad; a
- (b) os galwyd am y symiau y mae'n ofynnol eu talu o dan yr hysbysiad galw am dalu annilys yn unol â Rhan II o Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989.

(3) Rhaid i awdurdod bilio, cyn gynted ag y bo'n ymarferol ar ôl i'r camgymeriad gael ei ddarganfod, ddyroddi datganiad i'r trethdalwr o dan sylw am y materion a ragnodir yn Atodlen 1 nas cynhwyswyd yn yr hysbysiad annilys.

Hysbysiadau galw am dalu: gwybodaeth esboniadol ac ariannol a gwybodaeth arall

5.—(1) Rhaid i'r canlynol fynd gyda'r hysbysiad galw am dalu—

- (a) yr wybodaeth esboniadol ar ffurf y geiriau a ragnodir yn Atodlen 2, a
- (b) yr wybodaeth a ragnodir yn Rhan 1 o Atodlen 3.

(2) Mae Rhan 2 o Atodlen 3 yn cael effaith at ddibenion Rhan 1 o'r Atodlen honno.

(3) Nid yw paragraff (1)(b) yn gymwys pan gyflwynir hysbysiad galw am dalu ar ôl diwedd y flwyddyn berthnasol.

Darparu gwybodaeth gan gomisiynwyr heddlu a throseddau

6.—(1) Wrth ddyroddi praesept i awdurdod bilio ar gyfer blwyddyn ariannol rhaid i gomisiynydd heddlu a throseddau ddarparu gwybodaeth i'r awdurdod bilio ynghylch—

- (a) yr amcangyfrifon a grybwyllir ym mharagraff 1 o Ran 1 o Atodlen 3, a

(2) Nothing in this regulation requires a notice to be given on a single sheet of paper, but if more than one sheet is used, the sheets must be issued together, whether or not attached, so as to comprise one notice.

Invalid demand notices

4.—(1) For the purpose of this regulation an “invalid notice” (“*hysbysiad annilys*”) means a demand notice that does not comply with regulation 3(1).

(2) A requirement to pay amounts contained in an invalid demand notice applies as if the notice was valid if—

- (a) the failure to comply with regulation 3(1) was due to a mistake; and
- (b) the amounts required to be paid under the invalid demand notice were demanded in accordance with Part II of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989.

(3) A billing authority must, as soon as practicable after the mistake is discovered, issue to the ratepayer concerned a statement of the matters prescribed in Schedule 1 which were not contained in the invalid notice.

Demand notices: explanatory, financial and other information

5.—(1) A demand notice must be accompanied by—

- (a) the explanatory information in the form of words prescribed in Schedule 2, and
- (b) the information prescribed in Part 1 of Schedule 3.

(2) Part 2 of Schedule 3 has effect for the purposes of Part 1 of that Schedule.

(3) Paragraph (1)(b) does not apply where a demand notice is served after the end of the relevant year.

Supply of information by police and crime commissioners

6.—(1) On issuing a precept to a billing authority for a financial year a police and crime commissioner must supply the billing authority with information as to—

- (a) the estimates mentioned in paragraph 1 of Part 1 of Schedule 3, and

- (b) y materion a grybwyllir ym mharagraffau 2, 3 a 4 o Ran 1 o Atodlen 3.

(2) Nid yw paragraff (1) yn gymwys i'r canlynol—

- (a) pan fyddai'r wybodaeth yn ailadrodd gwybodaeth a roddwyd o ran praesept a ddyroddwyd ar gyfer y flwyddyn ariannol flaenorol, neu
- (b) praesept amnewidiol.

(3) Pan fo comisiynydd heddlu a throseddau wedi dyroddi praesept amnewidiol i awdurdod bilio rhaid i'r comisiynydd heddlu a throseddau ddarparu'r wybodaeth a bennir ym mharagraff (1) mewn cysylltiad â'r praesept amnewidiol hwnnw—

- (a) pan fo'r awdurdod bilio yn hysbysu'r comisiynydd heddlu a throseddau ei fod wedi pennu, neu'n bwriadu pennu, swm o dreth gyngor o dan adran 31 o Ddeddf 1992(1) drwy gyfeirio at y praesept amnewidiol, a
- (b) pan na fyddai'r wybodaeth yn ailadrodd gwybodaeth a roddwyd o ran praesept a ddyroddwyd ar gyfer y flwyddyn ariannol flaenorol.

Dirymu a darpariaeth arbed

7. Mae'r offerynnau a bennir yng ngholofn (1) o'r tabl yn Atodlen 4 wedi eu dirymu i'r graddau a nodir yng ngholofn (3) ond maent yn parhau i fod yn gymwys i flwyddyn ariannol sy'n dod i ben ar 31 Mawrth 2017 neu cyn hynny.

Darpariaeth ganlyniadol

8. Yn rheoliad 1(2) o Reoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestrau Lleol) 1989, yn y diffiniad o "demand notice regulations", yn lle "the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993(2)" rhodder "the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017".

9.—(1) Mae erthygl 66 (cynnwys hysbysiadau galw am dalu—Cymru) o Orchymyn Awdurdodau Lleol (Contractio Allan Swyddogaethau Bilio, Casglu a Gorfodi Trethi) 1996(3) wedi ei diwygio fel a ganlyn.

- (b) the matters mentioned in paragraphs 2, 3 and 4 of Part 1 of Schedule 3.

(2) Paragraph (1) does not apply—

- (a) where the information would repeat information given as regards a precept issued for the preceding financial year, or
- (b) to a substitute precept.

(3) Where a police and crime commissioner has issued a substitute precept to a billing authority the police and crime commissioner must supply the information specified in paragraph (1) in respect of that substitute precept where—

- (a) the billing authority notifies the police and crime commissioner that it has set, or proposes to set, an amount of council tax under section 31 of the 1992 Act(1) by reference to the substitute precept, and
- (b) the information would not repeat information given as regards a precept issued for the preceding financial year.

Revocation and savings provision

7. The instruments specified in column (1) of the table in Schedule 4 are revoked to the extent indicated in column (3) but continue to apply to a financial year ending on or before 31 March 2017.

Consequential provision

8. In regulation 1(2) of the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 in the definition of "demand notice regulations", for "the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993(2)" substitute "the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017".

9.—(1) Article 66 (contents of demand notices—Wales) of the Local Authorities (Contracting Out of Tax Billing, Collection and Enforcement Functions) Order 1996(3) is amended as follows.

(1) Fel y'i diwygiwyd gan baragraff 2(2) i (5) o Atodlen 6 a pharagraff 9 o Atodlen 7 i Ddeddf Lleoliaeth 2011 (p. 20).
(2) O.S. 1993/252.
(3) O.S. 1996/1880.

(1) As amended by paragraph 2(2) to (5) of Schedule 6 and paragraph 9 of Schedule 7 to the Localism Act 2011 (c. 20).
(2) S.I. 1993/252.
(3) S.I. 1996/1880.

(2) Ym mharagraff (1)—

(a) yn lle'r diffiniad o “the 1993 Regulations” rhodder—

““the 2017 Regulations” means the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017”; a

(b) yn lle'r diffiniad o “rate demand notice” rhodder—

““demand notice” has the same meaning as in the 2017 Regulations”.

(3) Ym mharagraff (3), yn lle “1993” rhodder “2017”.

(4) Ym mharagraff (3)(b), hepgorer “Part I or, as the case may be, Part II of”.

(5) Ym mharagraff (3)(c), yn lle “Part I” rhodder “Part 1”.

10.—(1) Mae rheoliad 9 o Reoliadau Ardrethu Annomestig (Taliadau Gohiriedig) (Cymru) 2012(1) wedi ei ddiwygio fel a ganlyn.

(2) Yn y pennawd ac yng nghorff y rheoliad, yn lle “1993” rhodder “2017”.

(3) Yn lle “the Collection Regulations” rhodder “the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989”.

(2) In paragraph (1)—

(a) for the definition of “the 1993 Regulations” substitute—

““the 2017 Regulations” means the Non-Domestic Rating (Demand Notices) (Wales) Regulations 2017”; and

(b) for the definition of “rate demand notice” substitute—

““demand notice” has the same meaning as in the 2017 Regulations”.

(3) In paragraph (3), for “1993” substitute “2017”.

(4) In paragraph (3)(b), omit “Part I or, as the case may be, Part II of”.

(5) In paragraph (3)(c), for “Part I” substitute “Part 1”.

10.—(1) Regulation 9 of the Non-Domestic Rating (Deferred Payments) (Wales) Regulations 2012(1) is amended as follows.

(2) In both the heading and the body of the regulation, for “1993” substitute “2017”.

(3) For “the Collection Regulations” substitute “the Non-Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989”.

Mark Drakeford

Ysgrifennydd y Cabinet dros Lywodraeth Leol a
Chyllid, un o Weinidogion Cymru
8 Chwefror 2017

Cabinet Secretary for Local Government and Finance,
one of the Welsh Ministers
8 February 2017

(1) O.S. 2012/466 (Cy. 77).

(1) S.I. 2012/466 (W. 77).

Materion i'w cynnwys mewn
hysbysiadau galw am dalu

1. Cyfeiriad pob hereditament y mae'r hysbysiad galw am dalu yn ymwneud ag ef ("hereditament perthnasol"), a disgrifiad ohono.

2. Y gwerth ardrethol a ddangosir ar gyfer pob hereditament perthnasol ar restr ardrethu annomestig leol yr awdurdod.

3. Y lluosydd ardrethu annomestig a gyfrifwyd ar gyfer y flwyddyn berthnasol yn unol â pharagraff 3B neu, yn ôl y digwydd, baragraff 4B o Ran I o Atodlen 7 i Ddeddf 1988(1).

4. Pan fo gorchymyn o dan adran 45(4A) o Ddeddf 1988(2) mewn grym neu pan fydd mewn grym ar unrhyw ddiwrnod yn y flwyddyn berthnasol, datganiad o'r diwrnodau, os o gwbl, yr oedd yn ddealedig neu'n rhagdybiedig arnynt, at ddibenion cyfrifo'r taliadau y mae'n ofynnol iddynt gael eu gwneud o dan yr hysbysiad galw am dalu, bod yr amodau a grybwyllir yn adran 45(1) o Ddeddf 1988(3) yn cael eu bodloni, neu y byddent yn cael eu bodloni, mewn perthynas ag unrhyw hereditament perthnasol, a datganiad, ynghylch y diwrnodau hynny, bod y swm a godir yn cael ei ostwng yn ôl y gyfran y darperir ar ei chyfer yn y gorchymyn o gymharu â'r swm pe bai adran 45(4) o Ddeddf 1988(4) yn gymwys i gyfrifo'r swm a godir ar gyfer y diwrnodau hynny.

5. Pan fo adran 45A o Ddeddf 1988(5) yn gymwys i unrhyw hereditament perthnasol ar unrhyw ddiwrnod yn y flwyddyn berthnasol, datganiad ynghylch y diwrnodau hynny pan fo'r swm a godir yn sero o dan yr adran honno a datganiad o'r swm y byddid wedi galw amdano pe bai adran 45(4) o Ddeddf 1988 yn gymwys i gyfrifo'r swm a godir ar gyfer y diwrnodau hynny.

6. Datganiad o'r diwrnodau, os o gwbl, yr oedd yn ddealedig neu'n rhagdybiedig arnynt, at ddibenion cyfrifo'r taliadau y mae'n ofynnol iddynt gael eu gwneud o dan yr hysbysiad galw am dalu—

Matters to be contained in demand
notices

1. The address and a description of each hereditament to which the demand notice relates ("relevant hereditament").

2. The rateable value shown for each relevant hereditament in the authority's local non-domestic rating list.

3. The non-domestic rating multiplier calculated for the relevant year in accordance with paragraph 3B or, as the case may be, paragraph 4B of Part I of Schedule 7 to the 1988 Act(1).

4. Where an order under section 45(4A) of the 1988 Act(2) is or will be in force on any day in the relevant year, a statement of the days, if any, on which, for the purposes of calculating the payments required to be made under the demand notice, it was understood or assumed that the conditions mentioned in section 45(1) of the 1988 Act(3) were or would be fulfilled in relation to any relevant hereditament, and a statement that as regards those days the chargeable amount is reduced by the proportion provided for in the order as compared with the amount it would be if section 45(4) of the 1988 Act(4) applied to the calculation of the chargeable amount for those days.

5. Where section 45A of the 1988 Act(5) applies to any relevant hereditament on any day in the relevant year, a statement as regards those days the chargeable amount is zero under that section and a statement of the amount which would have been demanded if section 45(4) of the 1988 Act applied to the calculation of the chargeable amount for those days.

6. A statement of the days, if any, on which, for the purposes of calculating the payments required to be made under the demand notice, it was understood or assumed that—

(1) Mewnosodwyd paragraffau 3B a 4B o Atodlen 7 i Ddeddf 1988 gan adran 62 o Ddeddf Llywodraeth Leol 2003 (p. 26).
(2) Mewnosodwyd adran 45(4A) o Ddeddf 1988 gan adran 1(1) o Ddeddf Ardrethu (Eiddo Gwag) 2007 (p. 9).
(3) Diwygiwyd adran 45(1) o Ddeddf 1988 gan baragraff 23 o Atodlen 5 i Ddeddf 1989.
(4) Mewnosodwyd adran 45(4) o Ddeddf 1988 gan adran 1(1) o Ddeddf Ardrethu (Eiddo Gwag) 2007.
(5) Mewnosodwyd adran 45A o Ddeddf 1988 gan adran 1(2) o Ddeddf Ardrethu (Eiddo Gwag) 2007.

(1) Paragraphs 3B and 4B of Schedule 7 to the 1988 Act were inserted by section 62 of the Local Government Act 2003 (c. 26).
(2) Section 45(4A) of the 1988 Act was inserted by section 1(1) of the Rating (Empty Properties) Act 2007 (c. 9).
(3) Section 45(1) of the 1988 Act was amended by paragraph 23 of Schedule 5 to the 1989 Act.
(4) Section 45(4) of the 1988 Act was inserted by section 1(1) of the Rating (Empty Properties) Act 2007.
(5) Section 45A of the 1988 Act was inserted by section 1(2) of the Rating (Empty Properties) Act 2007.

- (a) y byddai'r swm a godir i'w gyfrifo o dan adran 43(4A)(b) neu (5) o Ddeddf 1988(1);
- (b) y byddai'r swm a godir i'w gyfrifo drwy gyfeirio at adran 44(2) a (2A) o Ddeddf 1988 fel y'i hamnewidiwyd gan adran 44A(7) neu (9) o'r Ddeddf honno(2); neu
- (c) y byddai rheolau o dan adran 47(1)(a) neu 58(3)(a) o Ddeddf 1988(3) yn gymwys;

ynghyd â datganiad o'r modd y cyfrifwyd y swm a godir ar gyfer y diwrnodau hynny a swm y gostyngiad yn y cyfanswm y gelwir amdano o dan yr hysbysiad galw am dalu o gymharu â'r swm y byddid wedi galw amdano pe bai adran 43(4), heb ei haddasu, ac (i'r graddau y bo'n berthnasol) adran 44(2)(4) heb ei hamnewid, yn gymwys i gyfrifo'r swm a godir ar gyfer y diwrnodau hynny.

- (a) the chargeable amount would fall to be calculated under section 43(4A)(b) or (5) of the 1988 Act(1);
- (b) the chargeable amount would fall to be calculated by reference to section 44(2) and (2A) of the 1988 Act as substituted by section 44A(7) or (9) of that Act(2); or
- (c) rules under section 47(1)(a) or 58(3)(a) of the 1988 Act(3) would apply;

together with a statement of the manner in which the chargeable amount for those days was calculated and of the amount by which the aggregate amount demanded under the demand notice is reduced as compared with the amount which would have been demanded if section 43(4), without modification, and (so far as is relevant) section 44(2)(4) without substitution, applied to the calculation of the chargeable amount for those days.

(1) Mewnosodwyd adran 43(4A) gan adran 61 o Ddeddf Llywodraeth Leol 2003.

(2) Mewnosodwyd adran 44A gan adran 139 o Ddeddf 1989, a pharagraff 22 o Atodlen 5 iddi. Diwygiwyd adran 44A(9) gan baragraff 1(4) o Atodlen 1 i Ddeddf Ardrethu (Eiddo Gwag) 2007.

(3) Diwygiwyd adran 47(1)(a) gan baragraff 65 o Atodlen 13 i Ddeddf 1992 ac adran 69 o Ddeddf Lleoliaeth 2011.

(4) Fel y'i diwygiwyd gan baragraff 21 o Atodlen 5 i Ddeddf 1989.

(1) Section 43(4A) was inserted by section 61 of the Local Government Act 2003.

(2) Section 44A was inserted by section 139 of, and paragraph 22 of Schedule 5 to, the 1989 Act. Section 44A(9) was amended by paragraph 1(4) of Schedule 1 to the Rating (Empty Properties) Act 2007.

(3) Section 47(1)(a) was amended by paragraph 65 of Schedule 13 to the 1992 Act and section 69 of the Localism Act 2011.

(4) As amended by paragraph 21 of Schedule 5 to the 1989 Act.

1. Mae ffurf y geiriau a nodir isod wedi ei rhagnodi at ddibenion rheoliad 5—

NODIADAU ESBONIADOL

Mae'r wybodaeth a roddir isod yn egluro rhai o'r termau y gellir eu defnyddio mewn hysbysiad galw am dalu ardreth annomestig ac yn yr wybodaeth ategol. Gellir cael gwybodaeth bellach ynghylch rhwymedigaeth i dalu ardrethi annomestig gan awdurdodau bilio.

Ardrethi annomestig

Mae'r ardrethi annomestig a gesglir gan awdurdodau bilio yn cael eu talu i gronfa ganolog a'u hailddosbarthu i gynghorau sir a chynghorau bwrdeistref sirol ac i gomisiynwyr heddlu a throseddau. Mae eich cyngor a'ch comisiynydd heddlu a throseddau yn defnyddio eu cyfrannau o'r incwm ardrethi a ailddosberthir, ynghyd ag incwm oddi wrth y rhai sy'n talu'r dreth gyngor iddynt, y grant cynnal refeniw a ddarperir gan Weinidogion Cymru a symiau penodol eraill, i dalu am y gwasanaethau a ddarperir ganddynt. Gellir cael gwybodaeth bellach am y system ardrethi annomestig, gan gynnwys pa ryddhadau sydd ar gael, drwy fynd i <https://busnescymru.llyw.cymru/>

Gwerth ardrethol

Gosodir gwerth ardrethol eiddo annomestig yn y rhan fwyaf o achosion gan swyddog prisio annibynnol o Asiantaeth y Swyddfa Brisio, sy'n un o Asiantaethau Gweithredol Cyllid a Thollau Ei Mawrhydi (CThEM). Maent yn llunio ac yn cynnal rhestr lawn o werthoedd ardrethol pob eiddo annomestig yng Nghymru, ac mae ar gael ar eu gwefan yn www.gov.uk/government/organisations/valuation-office-agency. Fel arfer, caiff pob eiddo annomestig ei ailbrisio bob 5 mlynedd. O 1 Ebrill 2017 mae gwerth ardrethol eiddo yn cynrychioli ei werth rhentol blynyddol ar y farchnad agored fel yr oedd ar 1 Ebrill 2015.

Yn achos eiddo cyfansawdd sy'n rhannol ddomestig ac yn rhannol annomestig, ymwneud â'r rhan annomestig yn unig y mae'r gwerth ardrethol. Dangosir gwerth pob eiddo y mae ardreth yn daladwy i'ch awdurdod arno yn y rhestr ardrethi leol, y gellir edrych ar gopi ohoni yn *enw a chyfeiriad y swyddfa brisio leol ac enw a chyfeiriad yr awdurdod bilio*.

1. The form of words set out below is prescribed for the purposes of regulation 5—

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 billing authorities.

Non-domestic rates

The non-domestic rates collected by billing authorities are paid into a central pool and redistributed to county and county borough councils and police and crime commissioners. Your council and police and crime commissioner use their shares of redistributed rate income, together with income from their council tax payers, revenue support grant provided by the Welsh Ministers and certain other sums, to pay for the services they provide. Further information about the non-domestic rates system, including what reliefs are available may be obtained via <https://businesswales.gov.wales/>

Rateable value

The rateable value of non-domestic property is fixed in most cases by an independent valuation officer of the Valuation Office Agency which is an Executive Agency of Her Majesty's Revenue and Customs (HMRC). They compile and maintain a full list of the rateable values of all non-domestic properties in Wales, available on their website at www.gov.uk/government/organisations/valuation-office-agency. All non-domestic property is normally revalued every 5 years. From 1 April 2017 the rateable value of a property represents its annual open market rental value as at 1 April 2015.

For composite properties which are partly domestic and partly non-domestic the rateable value relates to the non-domestic part only. The values of all property in respect of which rates are payable to your authority are shown in the local rating list, a copy of which may be inspected at *name and address of local valuation office and name and address of billing authority*.

Ailbrisió

Caiff yr holl werthoedd ardrethol eu hailasesu mewn ailbrisiad cyffredinol er mwyn sicrhau bod yr ardrethi a delir gan unrhyw un trethdalwr yn adlewyrchu newidiadau dros amser yng ngwerth ei eiddo o gymharu ag eraill. Mae hyn yn helpu i gadw'r system ardrethu yn deg drwy ddiweddarau prisiadau yn unol â newidiadau yn y farchnad. Cafodd y rhestr ardrethu bresennol effaith ar 1 Ebrill 2017 ac mae'n seiliedig ar werthoedd fel yr oeddent ar 1 Ebrill 2015.

Yn y flwyddyn y mae ailbrisiad yn cael effaith, aibennir sylfaen y lluosydd er mwyn cymryd i ystyriaeth newidiadau cyffredinol i gyfanswm y gwerth ardrethol ac i sicrhau nad yw'r ailbrisiad yn codi arian ychwanegol.

Newid yn y gwerth ardrethol

Gall y gwerth ardrethol newid os yw'r swyddog prisió yn credu bod amgylchiadau'r eiddo wedi newid. Caiff y trethdalwr (ac eraill penodol sydd â buddiant yn yr eiddo), o dan amodau penodol, hefyd gynnig newid yn y gwerth. Os na fydd y trethdalwr a'r swyddog prisió yn cytuno ar y prisiad o fewn 3 mis i wneud y cynnig, bydd y mater yn cael ei gyfeirio gan y swyddog prisió fel apêl gan y cynnydd i Dribiwnlys Prisió Cymru. Mae gwybodaeth bellach ynghylch sut i gynnig newid mewn gwerth ardrethol ar gael gan swyddfeydd prisió.

Y lluosydd ardrethu annomestig

Dyma'r gyfradd yn y bunt y lluosir y gwerth ardrethol â hi i roi swm y bil ardrethol blynyddol ar gyfer eiddo. Mae'r lluosydd a bennir bob blwyddyn gan Weinidogion Cymru yr un fath ar gyfer Cymru gyfan ac, ac eithrio mewn blwyddyn ailbrisió, ni all godi fwy na chyfradd y cynnydd yn y mynegai prisiau manwerthu.

Cynnigion ac apelau

Mae gwybodaeth am yr amgylchiadau y gellir cynnig newid yn y gwerth ardrethol oddi tanynt ac am sut y gellir gwneud cynnig o'r fath ar gael gan y swyddfa brisió leol a ddangosir uchod. Mae rhagor o wybodaeth am y trefniadau apelio ar gael gan *enw'r awdurdod bilio* neu gan Asiantaeth y Swyddfa Brisió.

Mae Tribiwnlys Prisió Cymru yn darparu gwasanaeth apelau annibynnol rhad ac am ddim sy'n ymdrin ag apelau ynghylch Ardrethi Annomestig a'r Dreth Gyngor. Gellir gweld eu manylion cyswllt yma <http://www.valuation-tribunals-wales.org.uk/cartref.html>

Revaluation

All rateable values are reassessed at a general revaluation to ensure rates paid by any one ratepayer reflect changes over time in the value of their property relative to others. This helps maintain fairness in the rating system by updating valuations in line with changes in the market. The current rating list came into effect on 1 April 2017 and is based on values as at 1 April 2015.

In the year a revaluation takes effect, the multiplier is rebased to account for overall changes to total rateable value and to ensure that the revaluation does not raise extra money.

Alteration of rateable value

The rateable value may alter if the valuation officer believes that the circumstances of the property have changed. The ratepayer (and certain others who have an interest in the property) may also in certain circumstances propose a change in value. If the ratepayer and the valuation officer do not agree the valuation within 3 months of the proposal being made, the matter is referred by the valuation officer as an appeal by the proposer to the Valuation Tribunal for Wales. Further information about how to propose a change in a rateable value is available from valuation offices.

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 set annually by the Welsh Ministers is the same for the whole of Wales and except in a revaluation year cannot rise by more than the rate of the increase in the retail prices index.

Proposals and appeals

Information about the circumstances in which a change in rateable value may be proposed and how such a proposal may be made is available from the local valuation office shown above. Further information about the appeal arrangements may be obtained from *name of billing authority* or from the Valuation Office Agency.

The Valuation Tribunal for Wales provides a free independent appeals service dealing with appeals about Non-Domestic Rates and Council Tax. Their contact details can be found here <http://www.valuation-tribunals-wales.org.uk/home.html>

Ardrethu eiddo heb ei feddiannu

Gall perchnogion eiddo annomestig sydd heb eu meddiannu fod yn agored i dalu ardrethi eiddo gwag a godir yn ôl 100% o'r rhwymedigaeth arferol. Mae'r rhwymedigaeth yn dechrau ar ôl i'r eiddo fod yn wag am 3 mis neu, yn achos eiddo diwydiannol penodol, ar ôl i'r eiddo fod yn wag am 6 mis. Mae mathau penodol o eiddo wedi eu heithrio rhag ardrethi eiddo gwag.

Rhyddhad elusennol ac yn ôl disgrisiwn

Mae hawl gan elusennau a chlybiau chwaraeon cymunedol amatur i gael rhyddhad o 80% rhag ardrethi ar unrhyw eiddo annomestig—

- (a) yn achos elusennau, pan ddefnyddir yr eiddo yn gyfan gwbl neu'n bennaf at ddibenion elusennol; neu
- (b) yn achos clwb, pan fo'r clwb wedi ei gofrestru gyda Chyllid a Thollau EM.

Mae gan awdurdodau bilio ddisgrisiwn i beidio â chodi rhan neu'r cyfan o'r 20% sy'n weddill o'r bil ar eiddo o'r fath a gallant hefyd roi rhyddhad mewn cysylltiad ag eiddo a feddiennir gan gyrff penodol nad dynt wedi eu sefydlu nac yn cael eu rhedeg i wneud elw.

Am ragor o wybodaeth ynghylch clybiau dylech gysylltu â *cyfeiriad Cyllid a Thollau EM*, (y wefan yw <http://www.hmrc.gov.uk>).

Rhyddhad ardrethi i fusnesau bach

Mae Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2015(1) yn gwneud darpariaeth ar gyfer rhyddhad ardrethi i fusnesau bach. Mae manylion llawn gan gynnwys y meini prawf cymhwysedd, yr eithriadau, y gofynion gweithdrefnol a'r rhyddhadau ardrethi perthnasol ar gael gan yr awdurdod bilio.

Rhyddhad ardrethi trosiannol

Mae Rheoliadau Ardrethu Annomestig (Symiau a Godir) (Cymru) 2016(2) yn gwneud darpariaeth ar gyfer rhyddhad trosiannol i fusnesau bach y mae'r ailbrizio hereditamentau annomestig sy'n cael effaith o 1 Ebrill 2017 yn cael effaith andwyol arnynt. Mae manylion llawn gan gynnwys y meini prawf cymhwysedd, yr eithriadau, y gofynion gweithdrefnol a'r rhyddhadau ardrethi perthnasol ar gael gan yr awdurdod bilio.

Unoccupied property rating

Owners of unoccupied non-domestic properties may be liable to empty property rates which are charged at 100% of the normal liability. Liability begins after the property has been empty for 3 months or, in the case of certain industrial properties, after the property has been empty for 6 months. Certain types of property are exempt from empty property rates.

Charitable and discretionary relief

Charities and community amateur sports clubs are entitled to 80% relief from rates on any non-domestic property where—

- (a) in the case of charities, the property is wholly or mainly used for charitable purposes; or
- (b) in the case of a club, the club is registered with HM Revenue & Customs.

Billing authorities have discretion to remit all or part of the remaining 20% of the bill on such property and can also give relief in respect of property occupied by certain bodies not established or conducted for profit.

For more information regarding clubs you should contact *HM Revenue & Customs address*, (website is <http://www.hmrc.gov.uk>).

Small business rate relief

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2015(1) makes provision for rates relief for small businesses. Full details including the eligibility criteria, the exceptions, the procedural requirements and the relevant rates reliefs are available from the billing authority.

Transitional rate relief

The Non-Domestic Rating (Chargeable Amounts) (Wales) Regulations 2016(2) make provision for transitional relief for small businesses adversely impacted by the revaluation of non-domestic hereditaments taking effect from 1 April 2017. Full details including the eligibility criteria, the exceptions, the procedural requirements and the relevant rates reliefs are available from the billing authority.

(1) O.S. 2015/229 (Cy. 11), fel y'i diwygiwyd gan O.S. 2016/32 (Cy. 13) ac O.S. 2017/25 (Cy. 9).

(2) O.S. 2016/1247 (Cy. 295).

(1) S.I. 2015/229 (W. 11), as amended by S.I. 2016/32 (W. 13) and S.I. 2017/25 (W. 9).

(2) S.I. 2016/1247 (W. 295).

Cymorth gwladwriaethol

Gallai rhyddhad rhag talu ardrethi annomestig fod yn gyfystyr â chymorth gwladwriaethol. Mae'n gyfreithlon pan fo'n cael ei ddarparu yn unol â Rheoliad y Comisiwn (EU) 1407/2013 ar gymorth de minimis. Mae'r rheoliad de minimis yn caniatáu i fenter gael hyd at €200,000 o gymorth 'de minimis' dros gyfnod treigl o dair blynedd. Os ydych yn cael, neu wedi cael, unrhyw gymorth 'de minimis' a roddwyd yn ystod y flwyddyn ariannol gyfredol neu'r ddwy flynedd ariannol flaenorol (o unrhyw ffynhonnell), dylech hysbysu'r awdurdod bilio ar unwaith am fanylion y cymorth a gafwyd.

2. Mae llythrennu italig ym mharagraff 1 uchod yn dangos bod geiriau i'w mewnosod.

State aid

Relief from paying non-domestic rates could amount to state aid. It is lawful where it is provided in accordance with the Commission Regulation (EU) 1407/2013 on de minimis aid. The de minimis regulation allows an undertaking to receive up to €200,000 'de minimis' aid over a rolling three year period. If you are receiving, or have received, any 'de minimis' aid granted during the current or two previous financial years (from any source), you should inform the billing authority immediately with details of the aid received.

2. Italics in paragraph 1 above indicate words to be inserted.

Gwybodaeth ariannol a gwybodaeth arall

RHAN 1

Gwybodaeth i'w darparu gyda hysbysiadau galw am dalu

1. Amcangyfrifon yr awdurdod bilio a'r comisiynydd heddlu a throseddu o—

- (a) cyfanswm ei wariant gros ar gyfer y flwyddyn berthnasol ar yr holl wasanaethau a weinyddir ganddo;
- (b) y lwfans sy'n briodol ar gyfer hapddigwyddiadau a'r cyfraniadau i gronfeydd ariannol wrth gefn neu ohonynt ar gyfer y flwyddyn berthnasol;
- (c) swm ei gronfeydd ariannol wrth gefn ar ddiwedd y flwyddyn berthnasol;
- (d) swm y gwariant cyfalaf y bydd yn mynd iddo yn y flwyddyn berthnasol;
- (e) y symiau sy'n daladwy iddo ar gyfer y flwyddyn berthnasol ar ffurf—
 - (i) grant cynnal refeniw (neu, os yw swm grant o'r fath i gael ei addasu yn dilyn cymeradwyo adroddiad diwygio o dan adran 84L o Ddeddf 1988(1) drwy benderfyniad Cynulliad Cenedlaethol Cymru, y swm a fyddai'n daladwy yn y fath fodd oni bai am yr adroddiad hwnnw);
 - (ii) grant ychwanegol;
 - (iii) ardrethi annomestig a ailddosberthir; a
 - (iv) grant yr heddlu o dan adran 46 o Ddeddf yr Heddlu 1996(2);
- (f) cyfanswm ei wariant gros ar gyfer y flwyddyn flaenorol ar yr holl wasanaethau a weinyddir ganddo; ac
- (g) swm ei gronfeydd ariannol wrth gefn ar ddiwedd y flwyddyn flaenorol.

Financial and other information

PART 1

Information for supply with demand notices

1. The estimates of the billing authority and of the police and crime commissioner of the—

- (a) aggregate of its gross expenditure for the relevant year for all services administered by it;
- (b) allowance appropriate for contingencies and the contributions to or from financial reserves for the relevant year;
- (c) amount of its financial reserves at the end of the relevant year;
- (d) amount of its capital expenditure to be incurred in the relevant year;
- (e) sums payable to it for the relevant year by way of—
 - (i) revenue support grant (or, if the amount of such grant falls to be adjusted following the approval by resolution of the National Assembly for Wales of an amending report under section 84L of the 1988 Act(1), the amount which would be so payable but for that report);
 - (ii) additional grant;
 - (iii) redistributed non-domestic rates; and
 - (iv) police grant under section 46 of the Police Act 1996(2);
- (f) aggregate of its gross expenditure for the preceding year for all services administered by it; and
- (g) amount of its financial reserves at the end of the preceding year.

(1) Mewnosodwyd adran 84L yn wreiddiol gan baragraff 1 o Atodlen 2 i Ddeddf Llywodraeth Leol 2003 ond fe'i hamnewidiwyd wedi hynny gan baragraff 29 o Atodlen 1 i Orchymyn Deddf Llywodraeth Cymru 2006 (Addasiadau Canlyniadol a Darpariaethau Trosiannol) 2007 (O.S. 2007/1388).

(2) 1996 p. 16. Fel y'i diwygiwyd gan adran 24 o Ddeddf Diwygio'r Heddlu a Chyfrifoldeb Cymdeithasol 2011 (p. 13) ac adran 142(1) o Ddeddf Ymddygiad Gwrthgymdeithasol, Troseddu a Phlisma 2014 (p. 12).

(1) Section 84L was originally inserted by paragraph 1 of Schedule 2 to the Local Government Act 2003 but subsequently substituted by paragraph 29 of Schedule 1 to the Government of Wales Act 2006 (Consequential Modifications and Transitional Provisions) Order 2007 (S.I. 2007/1388).

(2) 1996 c. 16. As amended by section 24 of the Police Reform and Social Responsibility Act 2011 (c. 13) and section 142(1) of the Anti-social Behaviour, Crime and Policing Act 2014 (c. 12).

2. Y swm a gyfrifir fel ei ofynion cyllideb ar gyfer y flwyddyn berthnasol—

- (a) gan yr awdurdod bilio o dan adran 32(4) o Ddeddf 1992; a
- (b) gan y comisiynydd heddlu a throseddu o dan adran 43(4) o Ddeddf 1992.

3. Y swm a gyfrifir ar gyfer y flwyddyn berthnasol gan yr awdurdod bilio a'r comisiynydd heddlu a throseddu fel swm y gwahaniaeth (boed yn positif neu'n negyddol) rhwng—

- (a) swm ei ofynion cyllideb ar gyfer y flwyddyn honno; a
- (b) y swm a gyfrifwyd ganddo ar gyfer y flwyddyn honno fel swm eitem P yn adran 33(1) neu, yn ôl y digwydd, adran 44(1) o Ddeddf 1992(1).

4. Yr asesiad o wariant safonol ar gyfer yr awdurdod bilio a'r comisiynydd heddlu a throseddu ar gyfer y flwyddyn berthnasol.

5. Swm y praecept a ragwelir gan yr awdurdod bilio ar gyfer y flwyddyn berthnasol, os o gwbl, yn unol â rheoliadau o dan adran 41(3) o Ddeddf 1992(2).

6. Pan fo corff wedi dyroddi ardoll neu ardoll arbennig i'r awdurdod bilio a gymerwyd i ystyriaeth ar gyfer y flwyddyn berthnasol gan yr awdurdod wrth iddo wneud ei amcangyfrif o dan adran 32(2)(a) o Ddeddf 1992(3)—

- (a) swm yr ardoll neu'r ardoll arbennig; a
- (b) gwybodaeth ynghylch a driniwyd unrhyw ran ohoni fel treuliau arbennig yr awdurdod.

2. The amount calculated as its budget requirement for the relevant year—

- (a) by the billing authority under section 32(4) of the 1992 Act; and
- (b) by the police and crime commissioner under section 43(4) of the 1992 Act.

3. The amount calculated for the relevant year by the billing authority and the police and crime commissioner as the amount of the difference (whether positive or negative) between—

- (a) the amount of its budget requirement for that year; and
- (b) the amount calculated by it for that year as the amount for item P in section 33(1) or, as the case may be, section 44(1) of the 1992 Act(1).

4. The standard spending assessment for the billing authority and the police and crime commissioner for the relevant year.

5. The amount of the precept anticipated by the billing authority for the relevant year, if any, pursuant to regulations under section 41(3) of the 1992 Act(2).

6. Where a body has issued a levy or special levy to the billing authority that was taken into account for the relevant year by the authority in making its estimate under section 32(2)(a) of the 1992 Act(3)—

- (a) the amount of the levy or special levy; and
- (b) information as to whether any of it was treated as special expenses of the authority.

(1) Diwygiwyd adran 33(1) gan baragraff 5(2) o Atodlen 12 i Ddeddf Llywodraeth Leol (Cymru) 1994 (p. 19), paragraff 11 o Atodlen 7 i Ddeddf Lleoliaeth 2011, rheoliad 4(1) o Reoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol a Chronfeydd) 1994 (O.S. 1994/246), rheoliad 3 o Reoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol) (Cymru) 2012 (O.S. 2012/521) (Cy. 82) a rheoliad 3 o Reoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol) (Cymru) 2013 (O.S. 2013/216) (Cy. 28). Diwygiwyd adran 44(1) gan baragraff 21 o Atodlen 7 i Ddeddf Lleoliaeth 2011, rheoliad 4(1) o O.S. 1994/246, rheoliad 5 o Reoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol a Chronfeydd) 1995 (O.S. 1995/234), rheoliad 5 o Reoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol) (Cymru) 2010 (O.S. 2010/317) (Cy. 41), rheoliad 5 o Reoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol) (Cymru) 2011 (O.S. 2011/446) (Cy. 67), O.S. 2012/521 (Cy. 82) ac O.S. 2013/216 (Cy. 28).

(2) Fel y'i diwygiwyd gan baragraff 18(4) o Atodlen 7 i Ddeddf Lleoliaeth 2011.

(3) Fel y'i hamnewidiwyd gan reoliad 2 o Reoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol) (Cymru) 2013.

(1) Section 33(1) was amended by paragraph 5(2) of Schedule 12 to the Local Government (Wales) Act 1994 (c. 19), paragraph 11 of Schedule 7 to the Localism Act 2011, regulation 4(1) of the Local Authorities (Alteration of Requisite Calculations and Funds) Regulations 1994 (S.I. 1994/246), regulation 3 of the Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2012 (S.I. 2012/521) (W. 82) and regulation 3 of the Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013 (S.I. 2013/216) (W. 28). Section 44(1) was amended by paragraph 21 of Schedule 7 to the Localism Act 2011, regulation 4(1) of S.I. 1994/246, regulation 5 of the Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 1995 (S.I. 1995/234), regulation 5 of Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2010 (S.I. 2010/317) (W. 41), regulation 5 of Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2011 (S.I. 2011/446) (W. 67), S.I. 2012/521 (W. 82) and S.I. 2013/216 (W. 28).

(2) As amended by paragraph 18(4) of Schedule 7 to the Localism Act 2011.

(3) As substituted by regulation 2 of the Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2013.

7. Swm unrhyw ardoll neu ardoll arbennig a ddyroddwyd i awdurdod bilio a gymerwyd i ystyriaeth ar gyfer y flwyddyn flaenorol gan yr awdurdod wrth iddo wneud ei amcangyfrif o dan adran 32(2)(a) o Ddeddf 1992.

8. Swm y praesept, os o gwbl, a ddyroddwyd gan bob cyngor cymuned ar gyfer—

- (a) y flwyddyn berthnasol; a
- (b) y flwyddyn flaenorol.

RHAN 2

Dehongli etc.

9. At ddibenion paragraff 1(a) ac (f) o Ran 1, y gwariant gros mewn cysylltiad â gwasanaeth am flwyddyn yw cyfanswm yr holl eitemau a godir ar gyfrif refeniw am y flwyddyn sydd i'w priodoli i'r gwasanaeth, ond nid yw'n cynnwys lwfansau ar gyfer hapddigwyddiadau na chyfraniadau i gronfeydd ariannol wrth gefn.

10. Yr amcangyfrifon ar gyfer y flwyddyn berthnasol a'r flwyddyn flaenorol, sydd i'w darparu yn unol â pharagraff 1(a), (b), (c), (f) ac (g) o Ran 1—

- (a) o ran yr awdurdod bilio, yw'r amcangyfrifon a wneir at ddibenion y cyfrifiadau sy'n ofynnol gan adran 32 o Ddeddf 1992; a
- (b) o ran comisiynwyr heddlu a throseddu, yw'r amcangyfrifon a wneir at ddibenion y cyfrifiadau sy'n ofynnol gan adran 43 o Ddeddf 1992.

11. At ddibenion paragraff 1(d) o Ran 1, gwariant cyfalaf yw gwariant yr awdurdod bilio—

- (a) sydd i'w gyfalafu yn unol ag arferion priodol; neu
- (b) sy'n cael ei drin fel pe bai'n wariant cyfalaf yn rhinwedd rheoliadau neu gyfarwyddydau a wneir gan Weinidogion Cymru o dan adran 16(2) o Ddeddf Llywodraeth Leol 2003.

7. The amount of any levy or special levy issued to a billing authority that was taken into account for the preceding year by the authority in making its estimate under section 32(2)(a) of the 1992 Act.

8. The amount of the precept, if any, issued by each community council for—

- (a) the relevant year; and
- (b) the preceding year.

PART 2

Interpretation etc.

9. For the purposes of paragraph 1(a) and (f) of Part 1, the gross expenditure in respect of a service for a year is the sum of all items charged to a revenue account for the year attributable to the service, but does not include allowances for contingencies or contributions to financial reserves.

10. The estimates for the relevant year and for the preceding year, to be supplied pursuant to paragraph 1(a), (b), (c), (f) and (g) of Part 1 are—

- (a) as regards the billing authority, estimates made for the purposes of the calculations required by section 32 of the 1992 Act; and
- (b) as regards police and crime commissioners, estimates made for the purposes of the calculations required by section 43 of the 1992 Act.

11. For the purposes of paragraph 1(d) of Part 1, capital expenditure is expenditure of the billing authority which—

- (a) falls to be capitalised in accordance with proper practices; or
- (b) is treated as being capital expenditure by virtue of regulations or directions made by the Welsh Ministers under section 16(2) of the Local Government Act 2003.

12. At ddibenion paragraff 4 o Ran 1, yr asesiad o wariant safonol ar gyfer awdurdod bilio a chomisiynydd heddlu a throseddu ar gyfer y flwyddyn berthnasol yw'r asesiad o wariant safonol ar gyfer y corff hwnnw yn yr adroddiad cyllid llywodraeth leol ar gyfer y flwyddyn honno a wnaed gan Weinidogion Cymru o dan adran 84G o Ddeddf 1988⁽¹⁾ ac a gymeradwywyd drwy benderfyniad Cynulliad Cenedlaethol Cymru.

12. For the purposes of paragraph 4 of Part 1, the standard spending assessment for a billing authority and police and crime commissioner for the relevant year is the standard spending assessment for that body in the local government finance report for that year made by the Welsh Ministers under section 84G of the 1988 Act⁽¹⁾ and approved by resolution of the National Assembly for Wales.

⁽¹⁾ Mewnosodwyd adran 84G yn wreiddiol gan baragraff 1 o Atodlen 2 i Ddeddf Llywodraeth Leol 2003 ac fe'i diwygiwyd yn ddiweddarach gan baragraff 25 o Atodlen 1 i O.S. 2007/1388.

⁽¹⁾ Section 84G was originally inserted by paragraph 1 of Schedule 2 to the Local Government Act 2003 and later amended by paragraph 25 of Schedule 1 to S.I. 2007/1388.

ATODLEN 4

Rheoliad 7

Dirymiadau ac arbedion

SCHEDULE 4

Regulation 7

Revocations and savings

<i>Yr offerynnau a ddirymir</i>	<i>Cyfeirnodau</i>	<i>Graddau'r dirymu</i>	<i>Instruments revoked</i>	<i>References</i>	<i>Extent of revocation</i>
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993	O.S. 1993/252	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993	S.I. 1993/252	The whole of the regulations
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 1993	O.S. 1993/1506	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 1993	S.I. 1993/1506	The whole of the regulations
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 1994	O.S. 1994/415	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 1994	S.I. 1994/415	The whole of the regulations
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 1995	O.S. 1995/284	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 1995	S.I. 1995/284	The whole of the regulations
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 1996	O.S. 1996/311	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 1996	S.I. 1996/311	The whole of the regulations
Gorchymyn Awdurdodau Lleol (Contractio Allan Swyddogaethau Bilio, Casglu a Gorfodi Trethi) 1996	O.S. 1996/1880	Erthygl 75(2)	The Local Authorities (Contracting Out of Tax Billing, Collection and Enforcement Functions) Order 1996	S.I. 1996/1880	Article 75(2)
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 1997	O.S. 1997/356	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 1997	S.I. 1997/356	The whole of the regulations

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) (Rhyddhad Ardrethi Gwledig) 1998	O.S. 1998/155	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) (Rural Rate Relief) Regulations 1998	S.I. 1998/155	The whole of the regulations
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2000	O.S. 2000/793 (Cy. 30)	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2000	S.I. 2000/793 (W. 30)	The whole of the regulations
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2003	O.S. 2003/414 (Cy. 59)	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2003	S.I. 2003/414 (W. 59)	The whole of the regulations
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2005	O.S. 2005/256 (Cy. 22)	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2005	S.I. 2005/256 (W. 22)	The whole of the regulations
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu a Rhyddhad yn ôl Disgresiwn) (Cymru) (Diwygio) 2006	O.S. 2006/3392 (Cy. 311)	Rheoliad 3	The Non-Domestic Rating (Demand Notices and Discretionary Relief) (Wales) (Amendment) Regulations 2006	S.I. 2006/3392 (W. 311)	Regulation 3
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2007	O.S. 2007/3399 (Cy. 303)	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2007	S.I. 2007/3399 (W. 303)	The whole of the regulations
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2008	O.S. 2008/7 (Cy. 3)	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2008	S.I. 2008/7 (W. 3)	The whole of the regulations
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygiad Rhif 2) 2008	O.S. 2008/3075 (Cy. 269)	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment No. 2) Regulations 2008	S.I. 2008/3075 (W. 269)	The whole of the regulations

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2010	O.S. 2010/271 (Cy. 34)	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2010	S.I. 2010/271 (W. 34)	The whole of the regulations
Gorchymyn Mesur Plant a Theuluoedd (Cymru) 2010 (Cychwyn Rhif 2, Arbedion a Darpariaethau Trosiannol) 2010	O.S. 2010/2582 (Cy. 216)	Paragraff 2 o Atodlen 4 i'r Gorchymyn	The Children and Families (Wales) Measure 2010 (Commencement No. 2, Savings and Transitional Provisions) Order 2010	S.I. 2010/2582 (W. 216)	Paragraph 2 of Schedule 4 to the Order
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2012	O.S. 2012/467 (Cy. 78)	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2012	S.I. 2012/467 (W. 78)	The whole of the regulations
Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2015	O.S. 2015/655 (Cy. 52)	Y rheoliadau cyfan	The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2015	S.I. 2015/655 (W. 52)	The whole of the regulations

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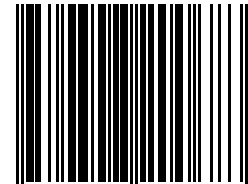
Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

£6.00

W201702082 02/2017

<http://www.legislation.gov.uk/id/wsi/2017/113>

ISBN 978-0-348-20068-3



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