



NATIONAL NON-DOMESTIC RATES EXPLANATORY NOTES 2017/2018

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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 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 the Valuation Office, Ty Rhodfa, Ty Glas Road, Llanishen, Cardiff, CF4 5GR or The Vale of Glamorgan Council, Civic Offices, Holton Road, Barry CF63 4RU.

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 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 The Vale of Glamorgan Council, or from the Valuation Office Agency, whose website is www.voa.gov.uk. 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>

Unoccupied property rating

Owners of unoccupied non-domestic properties may be liable to empty property rates which are charged at 100 per cent 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 per cent 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, Ty Glas Llanishen, Cardiff CF14 5ZG (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.

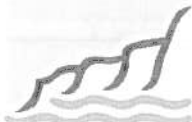
Transitional rate relief

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.

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.

- (1) S.I. 2015/229 (W. 11), as amended by S.I. 2016/32 (W. 13) and S.I. 2017/XXX (W. X).
- (2) S.I. 2016/1247 (W. 295).



TRETHU ANNOMESTIG CENEDLAETHOL NODIADAU ESBONIADOL 2017/2018

Am ymholiadau Trethu Annomestig Cenedlaethol 01446 709299
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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.

Adrethii 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 throseddu. Mae eich cyngor a'ch comisiynydd heddlu a throseddu 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 priso 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 ailbriso 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.

Ailbriso

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 ardrethol yn deg drwy ddiweddarau prisiadau yn unol â newidiadau yn y farchnad. Cafodd y rhestr ardrethol 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, ailbennir 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 priso 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 priso yn cytuno ar y prisiad o fewn 3 mis i wneud y cynnig, bydd y mater yn cael ei gyfeirio gan y swyddog priso fel apêl gan y cynigydd i Dribiwnlys Priso Cymru. Mae gwybodaeth bellach ynghylch sut i gynnig newid mewn gwerth ardrethol ar gael gan swyddfeydd priso.

Y lluosydd ardrethol 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 ailbriso, ni all godi fwy na chyfradd y cynnydd yn y mynegai prisiau manwerthu.

Cynigion 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 brisio leol a ddangosir uchod. Mae rhagor o wybodaeth am y trefniadau apelio ar gael gan enw'r awdurdod bilio neu gan Asiantaeth y Swyddfa Brisio.

Mae Tribiwnlys Priso 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>

Ardreth 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 ddiobenion 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 ydynt wedi eu sefydlu nac yn cael eu rhedeg i wneud elw.

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

Rhyddhad Ardrethi i Fusnesau Bach

Mae Gorchymyn Ardrethol Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2015(10) 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 Ardrethol Annomestig (Symiau a Godir) (Cymru) 2016(11) yn gwneud darpariaeth ar gyfer rhyddhad trosiannol i fusnesau bach y mae'r ailbriso 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

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.