NATIONAL NON-DOMESTIC RATES EXPLANATORY NOTES 2011/2012

For enquiries regarding National Non-Domestic Rates bills contact: (01446) 709299
E-Mail : nndr@valeofglamorgan.gov.uk
Website : www.valeofglamorgan.gov.uk
VOA Website: www.voa.gov.uk
VOA Helpline: 0845 602 2010

If you would like further information on your National Non-Domestic Rates bill then contact:
Director of Finance ICT and Property,
Civic Offices, Holton Road,
Barry CF63 4RU

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 authorities. Your council and police authority use their shares of redistributed rate income, together with income from their council tax payers, revenue support grant provided by the National Assembly for Wales and certain other sums, to pay for the services they provide.

Rateable Value

The rateable value of non-domestic property is fixed in most cases by an independent valuation officer of the Valuation Office Agency. All non-domestic property is re-valued every five years. From 1 April 2010, the rateable value of a property represents its annual open market rental value as at 1 April 2008. 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. More information is available from the local valuation office or the website www.voa.gov.uk

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 will be referred as an appeal to a Valuation Tribunal. Further information about how to propose a change in rateable value is available from valuation offices.

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 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

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 factories and warehouses, 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 rates 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, Government Buildings, Ty Glas Road, Llanishen, Cardiff, CF14 5FP, or via the HM Revenue & Customs web site; www.hmrc.gov.uk

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 £2,400 or less – 50% relief;
(b) properties with an RV between £2,401 and £7,800 - 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 £7,801 and £11,000 – 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.

TRETHU ANNOMESTIG CENEDLAETHOL NODIADAU ESBONIADOL 2011/12

Am ymholiadau ynglyn a trethu annomestig cenedlaethol cysylltwch â: (01446) 709299
E-Bost : nndr@valeofglamorgan.gov.uk
Gwêfan: www.valeofglamorgan.gov.uk
VOA Gwêfan : www.voa.gov.uk
Llinell Gymorth ASB : 0845 602 2010

Os am ragor o wybodaeth am eich bil trethu annomestig cenedlaethol cysylltwch â:
Cyfarwyddwr Cyllid GCT & Eiddo,
Swyddfeydd Dinesig, Heol Holton,
Barri CF63 4RU

Nodiadau Esboniadol
Mae'r wybodaeth a roddir isod yn esbonio rhai o'r termau y gellir eu defynyddio ar yr hysbysiad galw am dalu ardreth annomestig ac yn yr wybodaeth ategol. Gellir cael mwy o wybodaeth ynghylch rhwymedigaeth i dalu ardrethi annomestig gan awdurdodau bilio.

Adrethii Annomestig
Mae ardrethi annomestig a gesglir gan awdurdodau bilio yn cael eu talu I mewn i gronfa ganolog a'u hailddosbarthu i gynghorau sir a chynghorau bwrdeistref sirol ac i awdurdodau heddlu. Bydd eich cyngor a'ch awdurdod heddlu yn defnyddio eu cyfrannau o'r incwm adrethi a ailddosbarthwyd, 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 .

Gwerth Ardrethol
Gosodir gwerth ardrethol eiddo annomestig yn y rhan fwyaf o achosion gan swyddog prisio annibynnol o Asiantaeth y Swyddfa Brisio. Caiff pob eiddo annomestig ei ail brisio bob 5 mlynedd. O 1 Ebrill 2010 mae gwerth ardrethol eiddo yn cynrychioli ei werth rhentol blynyddol ar y farchnad agored fel yr oedd ar 1 Ebrill 2008. 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 adrethi leol, y gellir archwilio copi ohoni yn Valuation Office, Ty Rhodfa, Ty Glas Road, Llanishen, Cardiff, CF4 5GR or Cyngor Bro Morgannwg, Swyddfeydd Dinesig, Heol Holton, Y Barri CF63 4RU. Mae mwy o wybodaeth ar gael o'r swyddfa brisio leol neu ar y wefan www.voa.gov.uk.

Newid yn y Gwerth Aredrethol
Gall y gwerth ardrethol newid os yw'r swyddog prisio yn credu bod amgylchiadau'r eiddo wedi newid. Caiff y trethdalwr (ac eraill penodol sydd â buddiant yn yr eiddo) mewn amodau penodol gynnig newid yn y gwerth. Os na fydd y trethdalwr a'r swyddog prisio yn cytuno ar y gwerth o fewn 3 mis I wneud y cynnig bydd y mater yn cael ei gyfeirio fel apêl i Dribiwnlys Prisio. Gellir cael mwy o wybodaeth ynghylch sut i gynnig newid mewn gwerth ardrethol gan swyddfeydd prisio.

Y Lluosydd Ardrethu Annomestig Cenedlaethol
Dyma'r gyfradd yn y bunt y lluosir y gwerth srdrethol 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, ag eithro mewn blwyddyn ailbrisio, 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 ac am sut y gellir gwneud cynnig o'r fath ar gael gan y swyddfa brisio leol a ddangosir uchod. Mae mwy o wybodaeth am y trefniadau apelio ar gael gan Cyngor Bro Morgannwg,Swyddfeydd Dinesig, Heol Holton, Y Barri CF63 4RU, neu gan Asiantaeth y Swyddfa Brisio, ar ei gwefan www.voa.gov.uk.

Ardrethu Eiddo heb ei Feddiannu
Gall perchenogion eiddo annomestig sydd heb ei feddiannu fod yn agored i dalu ardrethi eiddo gwag a godir yn ôl 100% o'r rhwymedigaeth arferol.
Mae'r rhwymedigaeth yn dechrau pan fydd yr eiddo wedi bod yn wag am 3 mis, neu yn achos ffatrioedd a warysau, pan fydd yr eiddo wedi bod yn wag am 6 mis. Mae mathau penodol o eiddo wedi'u heithrio rhag ardrethi eiddo gwag.

Rhyddhad Elusennol a Dewisol
Mae hawl gan elusennau a chlybiau chwaraeon cymunedol amatur i gael rhyddhad o 80% o ardrethi ar unrhyw eiddo annomestig –
- (a) yn achos elusen, os defnyddir yr eiddo yn gyfan gwbl neu'n bennaf at ddibenion elusennol,neu.
- (b) yn achos clwb, os yw'r clwb wedi'i gofrestru gyda Chyllid a Thollau EM

Mae gan awdurdodau bilio ddisgresiwn i beidio â chodi rhan neu'r cyfan o'r 20 y cant sy'n weddill o'r bil ar eiddo o'r fath a chaiff hefyd roi rhyddhad ar eiddo a feddiennir gan gyrff penodol nad ydynt wedi'u sefydlu nac yn cael eu rhedeg I wneud elw. Am fwy o wybodaeth ynghylch clybiau dylech gysylltu â, cyfeiriadau Cyllid a Thollau EM,, Government Buildings, Ty Glas Road, Llanishen, Cardiff, CF14 5FP a'i wefan yw: http://www.hmrc.gov.uk

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 £2,400 neu lai – rhyddhad o 50%;
- (b) eiddo sydd â gwerth ardrethol rhwng £2,401 a £7,800 – 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 £7,801 a £11,000 – 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%.