

Non-Domestic Rates - Explanatory Notes

(This supplement forms part of the Statutory Demand)

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 Welsh Ministers 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, Government Buildings, Castle Street, Merthyr Tydfil, CF47 8TX and Caerphilly County Borough Council, Penallta House, Tredomen Park, Ystrad Mynach, Hengoed, CF82 7PG. 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 the Valuation Office Agency, telephone: **03000 505 505**, e-mail: ratingwales@voa.gsi.gov.uk.

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 Caerphilly County Borough 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 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, Ty Glas, Llanishen, Cardiff CF14 5FP (website is <http://www.hmrc.gov.uk>).

Small Business Rate Relief –

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2015 makes provision for rate 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.

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 (i.e. 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 2 of the Children and Families (Wales) Measure 2010 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.

ENHANCED SMALL BUSINESS RATE RELIEF SCHEME EXTENDED TO 31st MARCH 2016 -

Occupied premises with a Rateable Value (RV) not exceeding £6,000 will be entitled to 100% relief for the duration of the enhanced scheme.

For occupied premises above £6,000 Rateable Value and up to the upper RV limit of £12,000 relief will reduce on a tapered basis, gradually reducing at a rate of approximately 1% for every £60 RV.

Please Note: Businesses that would receive less relief under the new scheme than they received previously will continue to have the original level of relief.

Cyngor Bwrdeistref Sirol Caerffili
Tŷ Penallta, Parc Tredomen, Ystrad Mynach, Hengoed, CF82 7PG.
Rhif ffon:01443 863006 E-bost: nndr@caerffili.gov.uk

Trethi Annomestig - Nodiadau Esboniadol

(Mae'r Atodiad hwn yn ffurflo rhan o'r Gofyniad Statudol)

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

Ardrethi 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 ardrethi 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 blyneddol 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 ardrethi leol, y gellir archwilio copi ohoni yn y Swyddfa Brisio, Adeiladau'r Llywodraeth, Stryd y Castell, Merthyr Tudful, CF47 8TX ac yn y Swyddfeydd Cyngor Bwrdeistref Sirol Caerffili, Tŷ Penallta, Parc Tredomen, Ystrad Mynach, Hengoed, CF82 7PG. Mae mwy o wybodaeth ar gael o'r swyddfa brisio leol neu ar y wefan www.voa.gov.uk.

Newid yn y Gwerth Ardrethol –

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 gwybodaeth pellach ar sut i gynnig newid yn y werth drethiannol oddiwrth Asiantaeth y Swyddfa Brisio, ffonioch: **03000 505 505**, e-bost: ratingwales@voa.gsi.gov.uk.

Y Lluosydd Ardrethu Annomestig Cenedlaethol –

Dyma'r gyfradd yn y bunt y lluosir y gwerth sdrrethol â hi i roi swm y bil ardrethol blyneddol ar gyfer eiddo. Mae'r lluosydd a bennir bob blwyddyn gan Weinidogion Cymru yr un fath ar gyfer Cymru gyfan ac, ag eithrio mewn blwyddyn ailbrisio, ni all godi o 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 Bwrdeistref Sirol Caerffili 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 y cant 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 Chyllid a Thollau EM, Ty Glas, Llanishen, Caerdydd CF14 5FP, (y wefan yw <http://www.hmrc.gov.uk>).

Rhyddhad Ardrethi i Fusnesau Bach –

Mae Gorchymyn Ardrethu Annomestig (Rhyddhad Ardrethi i Fusnesau Bach) (Cymru) 2015 yn darparu ar gyfer rhyddhad ardrethi i fusnesau bach. Mae'r manylion llawn gan gynnwys y meini prawf ar gymhwysra, 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 2 o Fesur Plant a Theuluoedd (Cymru) 2010 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%.

CYNLLUN GOSTYNGIAD TRETH BUSNESAU BACH ESTYNEDIG WEDI'I YMESTYN hyd at 31 Mawrth 2016 -

Bydd gan eiddo dan feddiannaeth, gyda Gwerth Ardrethol (GA) nad yw'n fwy na £6,000, yr hawl i ostyngiad o 100% drwy gydol y cynllun gwella.

Ar gyfer safleoedd dan feddiannaeth dros Werth Ardrethol o £6,000 a hyd at y terfyn gwerth ardrethol uchaf o £12,000, bydd y gostyngiad yn lleihau ar sail raddol, ar gyfradd o tua 1% ar gyfer pob gwerth ardrethol o £60.

Nodwch: Bydd busnesau a fyddai'n cael llai o ostyngiad o dan y cynllun newydd nag y maent wedi derbyn o'r blaen yn flaenorol, yn parhau i gael y lefel wreiddiol o ostyngiad.