

2009 Rhif 461 (Cy.48)

ARDRETHU A PHRSIO, CYMRU

Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestr Lleol) (Diwygio) (Cymru) 2009

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestr Lleol) 1989 ("Rheoliadau 1989") i wneud darpariaeth arbennig mewn perthynas â chasglu dyled ardrethi ôl-ddyddiedig benodol.

Mae Rheoliadau 1989 yn darparu ar gyfer talu dyled ardrethi flynyddol mewn rhan-daliadau mewn llawer o achosion. Er hynny, os dyroddir hysbysiad galw am dalu – neu fil ardrethi – ar ôl diwedd y flwyddyn ariannol y mae'n berthnasol iddi, perir i'r swm fod yn daladwy yn llawn. Gall hyn ddigwydd os dangosir hereditament ar restr ardrethu am y tro cyntaf yn effeithiol o ddyddiad yn y flwyddyn honno yn dilyn diwygiad i'r rhestr ardrethu nas gwneir nes ar ôl i'r flwyddyn ddod i ben.

Mae'r Rheoliadau hyn yn mewnosod Atodlen 1A newydd yn Rheoliadau 1989 i ddarparu y gall yr awdurdod bilio a'r trethdalwr, os yw'r trethdalwr yn ddarostyngedig i ddyled ôl-ddyddiedig nad yw eisoes wedi ei thalu, gytuno i aildrefnu'r ddyled sydd wedi cronni yn y cyfnod rhwng y dyddiad y daw'r diwygiad a wneir i'r rhestr ardrethu'n effeithiol a'r dyddiad y gwnaed y diwygiad mewn gwirionedd, fel bod y ddyled yn daladwy dros gyfnod nad yw'n fwy nag wyth mlynedd. Nodir ym mharagraff 1 o Atodlen 1A newydd y meini prawf y mae'n rhaid eu bodloni cyn y gall trethdalwr fanteisio ar y trefniadau hyn. Yn benodol, mae paragraff 1 yn darparu mai dim ond os bydd dyled ôl-ddyddiedig yn digwydd o ganlyniad i newid a wneir i restr ardrethu ar 31 Mawrth 2010 neu cyn hynny ac os dyroddwyd yr hysbysiad (neu'r hysbysiaid) galw am dalu mewn cysylltiad â'r ddyled yn y flwyddyn ariannol yn dechrau ar 1 Ebrill 2007, 1

Ebrill 2008 neu 1 Ebrill 2009 y bydd y trefniadau yn Atodlen 1A newydd yn gymwys.

Ceir y pŵer i wneud trefniant i aildrefnu dyled ôl-ddyddiedig ym mharagraff 2 o Atodlen 1A newydd, sydd hefyd yn ei gwneud yn ofynnol i'r ddyled ôl-ddyddiedig gael ei rhannu'n gyfartal rhwng pob blwyddyn y mae'r cytundeb mewn grym. Mae paragraff 3 yn darparu y bydd cytundebau y cytunir arnynt mewn perthynas â dyled ôl-ddyddiedig yn parhau i lywodraethu dros dalu'r ddyled honno hyd yn oed os bydd newid pellach i restr ardrethu'n golygu na fyddai'r amodau ar gyfer gwneud y cytundeb wedi eu bodloni pe byddai'r newid hwnnw wedi bod yn effeithiol ar y diwrnod y gwnaed y cytundeb. Mae paragraff 4 yn addasu rheoliad 8 gyda'r effaith y bydd y drefn gorfodi talu ardrethi yn Rhan 3 o Reoliadau 1989 yn gymwys os bydd trethdalwr yn methu â thalu rhan-daliad sy'n ddyledus yn unol â chytundeb o dan Atodlen 1A newydd.

Mae asesiad effaith rheoleiddiol wedi ei baratoi mewn cysylltiad â'r Rheoliadau hyn. Gellir cael copi yn <http://www.cynulliadcymru.org/bus-home/buslegislation/bus-legislation-sub>.

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ARDRETHU A PHRSIO, CYMRU

Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestri Lleol) (Diwygio) (Cymru) 2009

Gwnaed 2 Mawrth 2009

*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 4 Mawrth 2009

Yn dod i rym 31 Mawrth 2009

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 143(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1988(1) a pharagraff 1 o Atodlen 9 iddi ac sydd bellach wedi eu breinio ynddynt hwy(2), yn gwneud y Rheoliadau a ganlyn:

Enwi, cychwyn a chymhwyso

1. Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestri Lleol) (Diwygio) (Cymru) 2009 a deuant i rym ar 31 Mawrth 2009.

Diwygio Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestri Lleol) 1989

2.—(1) Diwygir Rheoliadau Ardrethu Annomestig (Casglu a Gorfodi) (Rhestri Lleol) 1989(3) fel a ganlyn.

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- (1) 1988 p.41. Mae paragraff 1 o Atodlen 9 wedi ei ddiwygio'n rhagolygol gan Atodlen 13 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodi 2007 (p.15).
- (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 o dan adran 162 o Ddeddf Llywodraeth Cymru 2006 (p.32) a pharagraff 30 o Atodlen 11 iddi.
- (3) O.S.1989/1058, y mae diwygiadau iddynt nad ydynt yn berthnasol i'r Rheoliadau hyn.

(2) Ar ôl rheoliad 7 (taliadau o dan hysbysiadau galw am dalu: darpariaeth bellach) mewnosoder—

“Backdated liability: special provision in relation to 2005 rating lists

7A. Notwithstanding the requirements of a demand notice issued in accordance with regulation 7, a ratepayer and a billing authority may reach an agreement in accordance with Schedule 1A.”.

(3) Ar ôl Atodlen 1, mewnosoder Atodlen 1A a geir yn yr Atodlen i'r Rheoliadau hyn.

Brian Gibbons

Y Gweinidog dros Gyfiawnder Cymdeithasol a
Llywodraeth Leol, un o Weinidogion Cymru

2 Mawrth 2009

YR ATODLEN

Rheoliad 2(3)

Atodlen 1A newydd

“SCHEDULE 1A

Regulation 7A

Backdated liability: special provision in relation to 2005 rating lists

Application and interpretation

1.—(1) Subject to sub-paragraph (3), this Schedule applies where—

- (a) a ratepayer has been served by a billing authority with one or more demand notices which, taken together, require the payment of rates under section 43 of the Act in respect of 33 months or more, whether consecutive or not, as a consequence of one or more relevant list alterations; and
- (b) the demand notice or notices were served in the financial year beginning on 1 April 2007, 1 April 2008 or 1 April 2009.

(2) A relevant list alteration is an alteration to a rating list compiled on 1 April 2005—

- (a) which results in a hereditament being shown on that list for the first time;
- (b) which has effect from a day that is at least 33 months prior to the day the alteration is made; and
- (c) which is made on or before 31 March 2010.

(3) This Schedule does not apply where a relevant list alteration is made as a consequence of—

- (a) a proposal by an interested person made under the Non-Domestic Rating (Alteration of Lists and Appeals) (Wales) Regulations 2005⁽¹⁾;

(1) O.S. 2005/758 (Cy.63), y mae iddynt ddiwygiadau nad ydynt yn berthnasol i'r Rheoliadau hyn.

- (b) property previously rated as a single hereditament becoming liable to be rated in parts if the ratepayer was liable to pay an amount in respect of that single hereditament;
- (c) property previously rated in parts becoming liable to be rated as a single hereditament if the ratepayer was liable to pay an amount in respect of one or more of those parts; or
- (d) a hereditament or any part of a hereditament becoming part of a different hereditament if the ratepayer was liable to pay an amount in respect of that original hereditament.

(4) In this Schedule, “backdated liability” means a ratepayer’s liability under one or more demand notices of the description mentioned in sub-paragraph (1) as regards the period beginning on the day from which a relevant list alteration has effect and ending on the day on which the list alteration is made, to the extent that the liability has not been discharged.

Agreement to reschedule backdated liability

2.—(1) A billing authority and a ratepayer may agree that backdated liability be discharged in the manner provided by the agreement.

(2) An agreement under sub-paragraph (1) may—

- (a) relate to some or of all the backdated liability;
- (b) provide for the backdated liability to be discharged in instalments over a period not exceeding eight years, commencing on the day that the agreement is reached.

(3) An agreement under this paragraph must provide that in each year (starting on the day the agreement is made) it is in force, the ratepayer will pay an amount calculated in accordance with the formula—

$$\frac{A}{B}xC$$

where—

- (a) A equals the amount of the backdated liability to which the agreement relates;
- (b) B equals the total number of days the agreement will be in force; and
- (c) C equals the number of days the agreement will be in force in the year in question.

Agreement to reschedule liability: further provision

3.—(1) An agreement under paragraph 2 continues in force notwithstanding any alteration in the amount of the backdated liability.

(2) In particular, an agreement is not rendered invalid by reason of a further alteration to a rating list which, had that alteration had effect on the day the agreement was made, would have resulted in the requirements of paragraph 1 not being met.

(3) An agreement must make provision for the adjustment of payments in the event of the amount of the backdated liability specified in one or more of the demand notices turning out to be wrong and may specify that any overpayment—

- (a) must be returned if the ratepayer so requires, or
- (b) in any other case must (as the billing authority determines) either be repaid or be credited against any subsequent liability of the ratepayer to pay anything to the authority in respect of non-domestic rates.

Modification of regulatin 8

4. If the billing authority enters into an agreement under this Schedule, regulation 8 (failure to pay instalments) has effect as regards the backdated liability to which the agreement relates as if, for paragraph (1), there were substituted—

“(1) Where—

- (a) a demand notice has been served by a billing authority on a ratepayer,
- (b) instalments are payable under the notice in accordance with Schedule 1 or an agreement under Schedule 1A, and
- (c) any such instalment is not paid in accordance with Schedule 1 or, as the case may be, the agreement,

the billing authority must (unless all the instalments have fallen due) serve a further notice on the ratepayer stating the instalments required to be paid.”

and regulation 8 and Part 3 of these Regulations are to be construed accordingly.”

