

Gwybodaeth i Gyd-fynd â Biliau Trethi Annomestig Cenedlaethol 2022/23

Esbonio Termau Trethi Annomestig

Mae'r wybodaeth a roddir isod yn esbonio rhai o'r termau a gaiff eu defnyddio ar drethi annomestig ac yn yr wybodaeth gefnogi. Gellir cael mwy o wybodaeth am atebolrwydd ar gyfer trethi annomestig gan Ddinas a Sir Abertawe <http://www.abertawe.gov.uk/trethibusnes>

Trethi Annomestig

Telir y trethi annomestig a gesglir gan awdurdodau i gronfa ganolog er mwyn eu hailddosbarthu i gynghorau sirol a bwrdeistrefol a chomisiynwyr yr heddlu a throseddau. Bydd eich cyngor a'ch comisiynydd yr Heddlu a throseddau'n defnyddio'u cyfran hwy o incwm trethi a ailddosbarthwyd, ynghyd ag incwm gan dalwyr treth y cyngor, y grant cefnogi refeniw a ddarperir gan Weinidogion Cymru a symiau penodol eraill, i dalu am y gwasanaethau maent yn eu darparu. Gellir cael'n mwy o wybodaeth am y system trethi annomestig, gan gynnwys pa gymorth sydd ar gael yn <https://businesswales.gov.wales/cy>

Gwerth Ardrethol

Mae gwerth ardrethol sefydlog eiddo annomestig wedi'i benderfynu yn y rhan fwyaf o achosion gan swyddog priso annibynnol o Asiantaeth y Swyddfa Brisio, sef asiantaeth weithredol Cyllid a Thollau Ei Mawrhydi (CThEM). Llunnir a chedwir rhestr lawn o werthoedd ardrethol yr holl eiddo annomestig yng Nghymru gan yr asiantaeth hon, ac mae'r rhestr hon ar ei wefan www.gov.uk/government/organisations/valuation-office-agency. Caiff pob eiddo annomestig ei ailbriso bob 5 mlynedd. O 1 Ebrill 2017, mae gwerth ardrethol eiddo yn cynrychioli ei werth rhenti marchnad agored blynyddol ar 1 Ebrill 2015.

Ar gyfer eiddo cyfansawdd sy'n rhannol ddomestig ac yn rhannol annomestig, mae'r gwerth ardrethol yn berthnasol i'r rhan annomestig yn unig. Dangosir gwerth pob eiddo o ran pa drethi sy'n daladwy i'ch awdurdod ar y rhestr brisio leol. Mae Asiantaeth y Swyddfa Brisio (VOA) yn priso pob eiddo busnes ar gyfer ardrethi busnes. Mae'r prisiad yn seiliedig ar yr wybodaeth sydd gan y VOA am eich eiddo. Gallwch weld a diweddarau'r wybodaeth hon yn gov.uk/voa/valuation.

Ailbrisiad

Caiff pob eiddo annomestig ei ailbriso mewn ailbrisiad cyffredinol er mwyn sicrhau bod y trethi a delir gan bob talwr trethi yn adlewyrchu newidiadau dros amser yng ngwerth ei eiddo mewn perthynas ag eiddo eraill. Mae hyn yn helpu i gynnal tegwch yn y system brisio drwy ddiweddarau prisiadau yn unol â'r newidiadau yn y farchnad. Daeth y rhestr brisio bresennol i rym ar 1 Ebrill 2017 ac fe'i seilir ar werthoedd ar 1 Ebrill 2015.

Yn y flwyddyn y daw ailbrisiad i rym, caiff y lluosydd ei ailseilio i ystyried newidiadau cyffredinol i gyfanswm y gwerth ardrethol ac er mwyn sicrhau nad yw'r ailbrisiad yn codi arian ychwanegol.

Mae'r VOA yn cysylltu â busnesau i ofyn am wybodaeth

Information to Accompany National Non Domestic Rate Bills 2022/23

Non Domestic Rate Terms Explained

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 City and County of Swansea www.swansea.gov.uk/businessrates.

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. The valuation is based on information the VOA holds about your property. You can view and update this information at gov.uk/voa/valuation.

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.

The VOA is contacting businesses to request rental information to support the next revaluation of business

ynghylch rhentu i gefnogi'r ailbrisiad nesaf o ardrethi busnes yng Nghymru a Lloegr - Ailbrisiad 2023. Os ydych yn derbyn cais, ewch ati i'w gwblhau a chyflwynwch eich manylion cyfoes. Mae'n bwysig darparu'r wybodaeth hon i sicrhau bod ardrethi busnes yn deg ac yn gywir. Ceir rhagor o wybodaeth yn gov.uk/voa/reevaluation2023.

Gallwch gysylltu â'r VOA yngov.uk/contact-voa. Os na allwch ddefnyddio'r gwasanaeth ar-lein, gallwch ffonio'r VOA hefyd ar 03000 505 505.

Newid Gwerth Ardrethol

Gall y gwerth ardrethol newid os cred y swyddog prasio fod amgylchiadau'r eiddo wedi newid. Gall y trethdalwr (a rhai eraill sydd â diddordeb yn yr eiddo) hefyd gynnig newid i'r gwerth mewn amgylchiadau priodol. Os nad yw'r trethdalwr treth a'r swyddog prasio yn cytuno ar y prisiad o fewn 3 mis o wneud y cynnig, atgyfeirir y mater gan y swyddog prasio at Dribiwnlys Prasio Cymru fel apêl gan y cynigiwr. Mae mwy o wybodaeth am sut i gynnig newid mewn gwerth ardrethol ar gael o'n swyddfeydd prasio.

Lluosydd Trethi Annomestig

Dyma gyfradd yn y bunt y caiff y gwerth ardrethol ei luosi yn ei erbyn i roi bil trethi blyneddol eiddo. Mae'r lluosydd a bennir yn flynyddol gan Weinidogion Cymru'r un peth i Gymru gyfan, ac eithrio mewn blwyddyn ailbrisiad ni all gynyddu'n fwy na chyfradd y cynnydd yn y mynegai prisiau manwerthu.

Cynigion ac Apeliadau

Mae gwybodaeth am yr amgylchiadau y gellir cynnig newid gwerth ardrethol a sut i gyflwyno cynnig o'r fath ar gael o'r swyddfa brisio leol a gaiff ei ddangos uchod. Gellir cael mwy o wybodaeth am drefniadau apelio gan Ddinas a Sir Abertawe neu gan Asiantaeth y Swyddfa Brisio.

Darperir gwasanaeth apelio ynghylch trethi annomestig a threth y cyngor am ddim gan Dribiwnlys Prasio Cymru.

Ceir manylion cyswllt iddynt yma

<http://www.valuation-tribunals-wales.org.uk/cy/cartref.html>

Trethi eiddo gwag

Gall eiddo gwag annomestig fod yn agored i gyfraddau eiddo gwag sy'n codi tâl o 100 y cant ar yr atebolrwydd arferol. Mae atebolrwydd yn dechrau ar ôl i'r eiddo fod yn wag am 3 mis neu, yn achos ffatrioedd a warysau, ar ôl i'r eiddo fod yn wag am 6 mis. Caiff rhai mathau o eiddo eu heithrio o drethi eiddo gwag.

Cymorth Elusennol a Dewisol

Mae gan elusennau a chlybiau chwaraeon amatur cymunedol hawl i gael cymorth o 80% gyda threthi ar unrhyw eiddo annomestig lle—

- yn achos elusennau, defnyddir yr eiddo cyfan neu'n bennaf at ddibenion elusennol, neu
- yn achos clwb, mae'r clwb wedi'i gofrestru gyda Chyllid a Thollau Ei Mawrhydi.

Mae gan awdurdodau bilio hawl i ddileu'r cyfan neu ran o'r 20 y cant sy'n weddill ar y bil ar eiddo o'r fath a gallant roi cymorth o ran eiddo a feddiannir gan gyrff penodol nad ydynt wedi'u sefydlu na'u cynnal er elw.

Am fwy o wybodaeth am glybiau, dylech gysylltu â Chyllid a Thollau Ei Mawrhydi, (cyfeiriad y wefan

<http://www.hmrc.gov.uk>).

rates in England and Wales – Revaluation 2023. If you receive a request please complete and submit your up-to-date details. It is important to provide this information to ensure business rates are fair and accurate. You can find more information at gov.uk/voa/reevaluation2023.

You can contact the VOA at gov.uk/contact-voa. If you are unable to use the online service you can also contact the VOA on 03000 505 505.

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 The City and County of Swansea 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>

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—

- in the case of charities, the property is wholly or mainly used for charitable purposes, or
- 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 address, (website is <http://www.hmrc.gov.uk>).

Cymorth Trethi i Fusnesau Bach

Mae Gorchymyn Trethi Annomestig (Cymorth i Fusnesau Bach) (Cymru) 2017 yn darparu cymorth trethi i fusnesau bach. Gellir cael holl fanylion y meini prawf cymhwysedd, yr eithriadau, y gofynion gweithdrefnol a'r cymorth treth perthnasol gan yr awdurdod bilio.

Diogelu Data

Bydd yr wybodaeth sydd gan y cyngor ynghylch ardrethi busnes yn cael ei thrin yn gyfrinachol a bydd yn cael ei phrosesu yn unol â Deddf Diogelu Data 1998 a'r Rheoliad Diogelu Data Cyffredinol o 25 Mai 2018. Gall yr wybodaeth gael ei rhannu â gwasanaethau eraill y cyngor er mwyn atal twyll a'i ganfod ac er mwyn cydymffurfio ag unrhyw ofynion cyfreithiol a rheoleiddio. Mae dyletswydd ar yr awdurdod hwn i ddiogelu'r cronfeydd cyhoeddus y mae'n eu gweinyddu, ac i'r perwyl hwn gall ddefnyddio'r wybodaeth rydych wedi'i darparu at y dibenion hyn. Gall hefyd rannu'r wybodaeth hon â chyrff eraill sy'n gyfrifol am archwilio neu weinyddu cronfeydd cyhoeddus at y dibenion hyn.

(1) SI 2017/1229 (W293)

Small business rate relief

The Non-Domestic Rating (Small Business Relief) (Wales) Order 2017 (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.

Data Protection

The information that the Council holds in relation to Business Rates will be treated as confidential and will be processed as permitted in accordance with the Data Protection Act 1998 and the General Data Protection Regulation (GDPR) from 25th May 2018. Information may be shared with other Council services for the purposes of fraud prevention and detection and to comply with any legal and regulatory requirements. This authority is under a duty to protect the public funds it administers, and to this end may use the information you have provided for these purposes. It may also share this information with other bodies responsible for auditing or administering public funds for these purposes.

(1) SI 2017/1229 (W293)

Amcangyfrif o Gronfeydd Ariannol

	At 31/3/2022
	£'000
Balansau Cyffredinol	9,352
Cronfeydd a Glustnodwyd:	
Ysgolion	7,729
Arall	63,223
	80,304

Estimate Of Financial Reserves

	At 31/3/2023
	£'000
General Balances	10,000
Earmarked Reserves:	
Schools	20,780
Other	86,411
	117,191

Rhaglen Gyfalaf

	2021/22	2022/23
	£'000	£'000
Gwariant	207,416	144,561
Ariannwyd gan:		
Benthyciadau etc	88,702	63,732
Grantiau	72,223	43,339
Cronfeydd y Cyngor	46,491	37,490
	207,416	144,561

Capital Programme

Expenditure
Financed by:
Loans etc
Grants
Council Funds

Cyllido'r Cyfanswm Gwariant y mae ei angen

	2021/22	2022/23
	£'000	£'000
Grantiau Cynhaliath Refeniw	269,725	297,425
Trethi Annomestig Cenedlaethol	82,917	89,167
Gofynion Treth y Cyngor	137,860	137,839
Cyfanswm Cyllido	490,502	524,431
Yr Asesiad Gwario Safonol a Gyhoeddwyd ar gyfer yr Awdurdod hwn yw	484,441	523,214

Financing of Total Spending Requirement

Revenue Support Grant
National Non Domestic Rates
Council Tax Requirement
Total Financing
The Standard Spending Assessment Announced for the Authority is

