

# Gwybodaeth i Gyd-fynd â Biliau Trethi Annomestig Cenedlaethol 2023/24

## 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 hailandbarthu i gynghorau sirol a bwrdeistrefol a chomisiwnyr yr heddlu a throseddu. Bydd eich cyngor a'ch comisiynydd yr Heddlu a throseddu'n defnyddio'u cyfran hwy o incwm trethi a ailddosbarthwyd, ynghyd ag incwm gan dalwyr treth y cyngor, y grant cefnogi refeniu 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). Llunir 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](http://www.gov.uk/government/organisations/valuation-office-agency)

Caiff pob eiddo annomestig ei ailbrisio bob 5 mlynedd. O 1 Ebrill 2023, mae gwerth ardrethol eiddo yn cynrychioli ei werth rhenti marchnad agored blynnyddol ar 1 Ebrill 2021.

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 dalaodwy 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 diweddarur'r wybodaeth hon yn

<https://www.gov.uk/find-business-rates>

### Ailbrisiad

Caiff pob eiddo annomestig ei ailbrisio mewn ailbrisiad cyffredinol er mwyn sicrhau bod y trethi a delir gan bob talwr trethi yn adlewyrchu newidiadau dros amser yngwerth ei eiddo mewn perthynas ag eiddo eraill. Mae hyn yn helpu i gynnwl 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 2023 ac fe'i seilir ar werthoedd ar 1 Ebrill 2021.

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

Os oes gennych unrhyw ymholaadau yngylch ailbrisio ardrethi busnes eich eiddo, gallwch gyflwyno unrhyw ymholaadau i Asiantaeth y Swyddfa Brisio yn

<https://www.gov.uk/cysylltu-voa>

# Information to Accompany National Non Domestic Rate Bills 2023/24

## 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](http://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](http://www.gov.uk/government/organisations/valuation-office-agency)

All non-domestic property is normally revalued every 5 years. From 1 April 2023 the rateable value of a property represents its annual open market rental value as at 1 April 2021.

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 <https://www.gov.uk/find-business-rates>

### 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 2023 and is based on values as at 1 April 2021.

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.

If you have any queries regarding the revaluation of your business rates property, you can make enquiries with the VOA at <https://www.gov.uk/contact-voa>

## Rhyddhad trosiannol ar gyfer ailbrisiad 2023

Os yw eich gwerth ardrethol wedi cynyddu oherwydd ailbrisiad 1 Ebrill 2023, byddwch yn derbyn rhyddhad trosiannol yn awtomatig os yw eich rhwymedigaeth ardrethi annomestig wedi cynyddu mwy na £300.

Mae hyn wedi'i gyflwyno'n raddol dros ddwy flynedd a bydd trethdalwr cymwys yn talu 33% o'i rwymedigaeth ychwanegol yn y flwyddyn gyntaf (2023-24) a 66% yn yr ail flwyddyn (2024-25), cyn cyrraedd ei rwymedigaeth lawn yn y drydedd flwyddyn (2025-26).

Rhaid bod talwr ardrethi cymwys wedi bod yn atebol am ardrethi annomestig mewn perthynas â'r eiddo ar 31 Mawrth 2023, yn ogystal ag o 1 Ebrill 2023, i fod â hawl i'r rhyddhad.

Gellir cael rhagor o fanylion yn

<https://businesswales.gov.wales/cy/ardrethi-anomestig-rhyddhad-ardrethi-trosiannol-ar-gyfer-ailbrisiad-2023>

### Newid Gwerth Ardrethol

Gall y gwerth ardrethol newid os cred y swyddog prisio 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 prisio yn cytuno ar y prisiaid o fewn 3 mis o wneud y cynnig, atygerir y mater gan y swyddog prisio at Dribiwnlys Prisio Cymru fel apêl gan y cynigiwr. Mae mwy o wybodaeth am sut i gynnig newid mewn gwerth ardrethol ar gael o'n swyddfeydd prisio.

### Lluosydd Trethi Anomestig

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

### Gwirio, herio ac apelio

Mewn amgylchiadau lle mae angen gwirio a herio'r Gwerth Ardrethol, mae'n ofynnol i dalwyr ardrethi ddefnyddio gwasanaeth digidol Asiantaeth y Swyddfa Brisio a dilyn y broses Gwirio, Herio ac Apelio. 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 Prisio 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 atebolwydd arferol. Mae atebolwydd 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 gyrrff penodol nad ydynt wedi'u sefydlu na'u cynnal er elw.

## Transitional Relief for the 2023 Revaluation

If your rateable value has increased due to the 1 April 2023 revaluation, you will automatically be awarded Transitional Relief if your NDR liability has increased by more than £300.

This has been phased over two years, an eligible ratepayer will pay 33% of their additional liability in the first year (2023-24) and 66% in the second year (2024-25), before reaching their full liability in the third year (2025-26).

An eligible ratepayer must have been liable for NDR in respect of the property on 31 March 2023, as well as from 1 April 2023, to be entitled to the relief.

Further details can be found at Non-Domestic Rates – <https://businesswales.gov.wales/non-domestic-rates-transitional-rates-relief-2023-revaluation>

### 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.

### Check Challenge & Appeals

For circumstances whereby the Rateable Value needs to be checked & challenged, ratepayers are required to use the Valuation Office Agency's digital service and follow the Check Challenge Appeal process. 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.

Am fwy o wybodaeth am glybiau, dylech gysylltu â Chyffordd a Thollau Ei Mawrhydi, (cyfeiriad y wefan  
 ↗ <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 trethi 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)

For more information regarding clubs you should contact HM Revenue & Customs address, (website is ↗ <http://www.hmrc.gov.uk>).

### 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 31/3/2023	At 31/3/2024
	£'000	£'000
Balansau Cyffredinol	10,000	10,000
Cronfeydd a Glustnodwyd:		
Ysgolion	20,780	28,391
Arall	<u>86,411</u>	<u>97,485</u>
	<b>117,191</b>	<b>135,876</b>

### Estimate Of Financial Reserves

General Balances	
Earmarked Reserves:	
Schools	
Other	

### Rhaglen Gyfalaf

	2022/23	2023/24
	£'000	£'000
Gwariant	171,050	156,004
Ariannwyd gan:		
Benthyciadau etc	62,299	64,343
Grantiau	74,461	46,780
Cronfeydd y Cyngor	<u>34,290</u>	<u>44,881</u>
	<b>171,050</b>	<b>156,004</b>

### Capital Programme

Expenditure	
Financed by:	
Loans etc	
Grants	
Council Funds	

### Cyllido'r Cyfanswm Gwariant y mae ei angen

	2022/23	2023/24
	£'000	£'000
Grantiau Cynhaliaeth Refeniw	297,425	339,280
Trethi Annomestig Cenedlaethol	89,167	79,002
Gofynion Treth y Cyngor	137,839	143,499
Cyfanswm Cyllido	<b>524,431</b>	<b>561,781</b>
Yr Asesiad Gwario Safonol a Gyhoeddwyd ar gyfer yr Awdurdod hwn yw	<b>523,214</b>	<b>556,598</b>

### 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	

# Revenue Budget 2023/24 Cyllideb Refeniw

	2022/23			2023/24			
	Gross Expenditure £,000	Income £,000	Net Expenditure £,000	Gross Expenditure £,000	Income £,000	Net Expenditure £,000	
<b>Gwasanaethau Corfforaethol</b> Cyfarwyddiaeth y TRhC, Cyfathrebu a Marchnata Corfforaethol, Uned Design Print, Uned Gwasanaethau Cwsmeriaid Gorfforaethol, Swyddogaeth Trosolwg a Chraffu, Gwasanaethau'r Maer, Uned Gwasanaethau Rheoli Argyfwng, Datblygu'r We. Swyddogaeth Perfformiad a Chyflwyno.							<b>Corporate Services</b>
Gwasanaethau Cyfreithiol, Pridiannau Tir, Gwasanaeth y Crwner, Adnoddau Dynol a Datblygu Trefniadaethol. Gwasanaethau Digidol a Thrawsnewid.	32,725	7,938	24,787	22,637	1,197	21,440	CMT Directorate, Corporate Communications and Marketing, Design Print Unit, Corporate Customer Services Unit, Overview & Scrutiny function, Mayoral Services, Web Development; Performance & Delivery function; Legal Services, Coroners Service; Human Resources & Organisational Development, Emergency Management Services Unit; Digital Services & Transformation.
<b>Cyliid</b> Strategaeth Ariannol, Gwasanaethau Cyfrifeg, Archwilio Mewnol, Budd-daliadau Tai, Treth y Cyngor, Ardrethi Busnes, Caffael a Gweithgareddau Masnachol	125,089	92,319	32,770	126,067	92,329	33,738	<b>Finance</b> Financial Strategy, Accountancy Services, Internal Audit, Housing Benefits, Council Tax, Business Rates; Procurement & Commercial Activities;
<b>Addysg</b> Ysgolion cynradd, uwchradd ac arbennig, gwella addysg, prydau ysgol, cludiant ysgol, anghenion addysgol arbennig, hyfforddiant cyflogaeth, a chynllunio ac adnoddau addysg.	241,118	39,078	202,040	255,130	40,653	214,477	<b>Education</b> Primary, secondary and special schools, education improvement, school meals, school transport, special education needs, education planning and resources.
<b>Tlodi a'i Atal</b> Tlodi a'i atal, diogelwch cymunedol, ymyrryd yn gynnar, partneriaeth, perfformiad a chomisiynu, trechu tlodi, dysgu gydol oes, a gwasanaethau pobl ifanc.	23,242	18,485	4,757	0			<b>Poverty &amp; Prevention</b> Poverty and prevention, community safety, early intervention, partnership, performance & commissioning, tackling poverty, lifelong learning and young peoples' services.
<b>Gwastraff, Cludiant ac Eiddo</b> Rheoli gwastraff, casglu sbwriel, ailgylchu, glanhau strydoedd, priffydd, goleuadau stryd, draenio tir ac amddiffyn yr arfordir, diogelwch ffyrrd, meysydd parcio, gwasanaethau carthffosiaeth, a gwasanaethau eiddo ac adeiladu.	85,240	41,257	43,983	86,259	42,370	43,889	<b>Waste, Transport &amp; Property</b> Waste management, refuse collection, recycling, street cleaning, highways, street lighting, land drainage & coast protection, road safety, car parks, sewerage services, and property and building services.
<b>Hamdden, Adfywio, Tai a Diogelu'r Cyhoedd</b> Diwylliant, chwaraeon, hamdden a thwristiaeth, Cynllunio ac Adfywio'r Ddinas, diogelu'r cyhoedd a gwasanaethau tai.	50,160	19,342	30,818	39,274	20,482	18,792	<b>Leisure, Regeneration, Housing &amp; Public Protection</b> Culture, sport, leisure and tourism, planning and city regeneration, public protection and housing services.
<b>Gwasanaethau Cymdeithasol</b> Amddiffyn plant a chefnogaeth i deuluoedd; cefnogaeth i alluogi pobl ddiameddifyn i fyw'n annibynnol; gofal preswyl tymor hir a thymor byr.	191,833	51,479	140,354	234,422	77,447	156,975	<b>Social Services</b> Child protection and family support; support to enable vulnerable people to live independently; long and short-term residential care.
<b>A Holl Wasanaethau Cyngor y Ddinas a'r Sir</b>	749,407	269,898	479,509	763,789	274,478	489,311	<b>All City and County Council services</b>
<b>Eitemau Eraill</b> Darpariaeth Gorfforaethol ar gyfer Chwyddiant	4,130		4130	20,330		20,330	<b>Other Items</b> Corporate Provision for Inflation
<b>Ardollau sy'n daladwy</b> (na chânt eu trin fel treuliau arbennig) Awdurdod lechyd Porthladd Bae Abertawe	88		88	89		89	<b>Levies payable</b> (not treated as special expenses)
Cydbwylgor corfforaethol	200		0	212		212	Swansea Bay Port Health Authority.
							Corporate Joint Committee
<b>Cyfraniadau</b> Awdurdod Tân Cyfun Costau Ariannu Cyfalaf	14,692		14,692	17,122		17,122	<b>Contributions</b> Combined Fire Authority
	37,378		37,378	38,934		38,934	Capital Financing charges
<b>Gwariant Refeniw Net</b> Newid yn y gweddillion	805,895	269,898	535,797	840,476	274,478	565,998	<b>Net Revenue Expenditure</b>
	-13,681		-13,681	-6,464		-6,464	Change in balances
<b>Cyfanswm y Gyllideb y mae ei Angen</b> Cymorth treth annomestig dewisol	792,214	269,898	522,116	834,012	274,478	559,534	<b>Total Budget Requirement</b>
	418		418	418		418	Discretionary non dom. Rate relief.
<b>Cyfanswm y mae ei angen ar Ddinas a Sir Abertawe</b>	792,632	269,898	522,534	834,430	274,478	559,952	<b>Total City &amp; County of Swansea requirement</b>
Praeseptau Cyngor Cymuned	1,697		1,697	1,829		1,829	Community Council precepts
<b>Cyfanswm y gwariant y mae ei angen</b>	794,329	269,898	524,231	836,259	274,478	561,781	<b>Total spending requirement</b>

DINAS A SIR ABERTAWE • CITY AND COUNTY OF SWANSEA