OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2007 Rhif 3399 (Cy.303)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2007

2007 No. 3399 (W.303)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2007

NODYN ESBONIADOL

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

Mae Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993 (O.S. 1993/252) ("Rheoliadau 1993") yn darparu ar gyfer cynnwys yr hysbysiadau galw am dalu, a ddyroddir gan awdurdodau bilio (cynghorau bwrdeistref a chynghorau sir) yng Nghymru, ac ar gyfer yr wybodaeth sydd i'w rhoi pan maent yn cyflwyno hysbysiadau o'r fath.

Mae'r Rheoliadau hyn, sy'n gymwys i Gymru, yn disodli Atodlen 2 i Reoliadau 1993 sy'n pennu'r wybodaeth sydd i'w rhoi pan fydd awdurdodau bilio yn anfon hysbysiadau galw am dalu ardreth. Mae'r newidiadau yn cynnwys dileu'r cyfeiriadau at y cynllun rhyddhad ardrethi gwledig, at yr ailbrisio yn 2005 ac at Gyllid y Wlad fel yr oedd; ac maent yn adlewyrchu newidiadau a wnaed gan Reoliadau Ardrethu Annomestig (Eiddo Heb ei Feddiannu) (Cymru) (Diwygio) 2007 o ran eiddo heb ei feddiannu o 1 Ebrill 2008.

Dim ond mewn perthynas ag ardrethi sydd i'w talu ar ôl 31 Mawrth 2008 y mae'r Rheoliadau hyn yn gymwys.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993 (SI 1993/252) ("the 1993 Regulations") provide for the contents of rate demand notices, which are issued by billing authorities (borough and county councils) in Wales, and for the information to be supplied when such notices are served by them.

These Regulations, which apply in relation to Wales, replace Schedule 2 to the 1993 Regulations which specifies the information to be supplied when rate demand notices are sent by billing authorities. The changes include the deletion of the references to the rural rate relief scheme, to the revaluation in 2005 and to the former Inland Revenue; and they reflect changes made by the Non-Domestic Rating (Unoccupied Property) (Wales) (Amendment) Regulations 2007 in respect of empty properties from 1 April 2008.

These Regulations only apply in relation to rates payable after 31 March 2008.

OFFERYNNAU STATUDOL CYMRU

2007 Rhif 3399 (Cy.303)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2007

Gwnaed	*1 Rhagfyr 2007*
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru	*3 Rhagfyr 2007*
Yn dod i rym	*15 Ionawr 2008*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau canlynol drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 62, 143(3) a (4A) a 146(6) o Ddeddf Cyllid Llywodraeth Leol 1988 a pharagraffau 1 a 2(2) o Atodlen 9 iddi(**1**) ac adran 26(3) o Ddeddf yr Iaith Gymraeg 1993(**2**), ac a freiniwyd bellach yng Ngweinidogion Cymru(**3**).

Enwi, cymhwyso a cychwyn

1.–(1) Enw'r Rheoliadau hyn yw Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2007 a deuant i rym ar 15 Ionawr 2008.

(2) Mae'r Rheoliadau hyn yn gymwys o ran Cymru.

Diwygio Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) 1993.

2.–(1) Diwygir Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru)1993(**4**) fel a ganlyn.

(2) Yn lle Atodlen 2 rhodder–

(**1**) 1988 p.41.

(**2**) 1993 p.38.

(**3**) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672), *gweler* y cyfeiriad at Ddeddf Cyllid Llywodraeth Leol 1988 yn Atodlen 1. 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.

(**4**) O.S. 1993/252, fel y'i diwygiwyd gan O.S. 1995/284, 1996/311, 1996/1880, 1997/356, 1998/155, 2000/793 (Cy.30), 2003/414 (Cy.59), 2005/256 (Cy.22) a 2006/3392 (Cy.311).

WELSH STATUTORY INSTRUMENTS

2007 No. 3399 (W.303)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2007

Made	*1 December 2007*
Laid before the National Assembly for Wales	*3 December 2007*
Coming into force	*15 January 2008*

The Welsh Ministers make the following Regulations in exercise of the powers conferred on the Secretary of State by sections 62, 143(3) and (4A) and 146(6) of, and paragraphs 1 and 2(2) of Schedule 9 to, the Local Government Finance Act 1988(**1**) and section 26(3) of the Welsh Language Act 1993(**2**) and now vested in the Welsh Ministers(**3**).

Title, application and commencement

1.–(1) The title of these Regulations is the Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2007 and they come into force on 15 January 2008.

(2) These Regulations apply in relation to Wales.

Amendments to the Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993

2.–(1) The Non-Domestic Rating (Demand Notices) (Wales) Regulations 1993(**4**) are amended as follows.

(2) For Schedule 2 there is substituted–

(**1**) 1988 c.41.

(**2**) 1993 c.38.

(**3**) The powers of the Secretary of State were transferred, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), *see* the reference to the Local Government Finance Act 1988 in Schedule 1. The functions of the National Assembly for Wales were transferred to the Welsh Ministers under section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c.32).

(**4**) S.I. 1993/252, amended by S.I. 1995/284, 1996/311, 1996/1880, 1997/356, 1998/155, 2000/793 (W.30), 2003/414 (W.59), 2005/256 (W.22) and 2006/3392 (W.311).

"SCHEDULE 2

PART 1

1. The form of words set out below is prescribed for the purposes of regulations 6 and 7–

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 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 revalued every 5 years. From 1 April 2005 the rateable value of a property represents its annual open market rental value as at 1 April 2003. 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 *name and address of local valuation office and name and address of billing authority*.

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 a rateable value is available from valuation offices.

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PART 1

1. The form of words set out below is prescribed for the purposes of regulations 6 and 7–

EXPLANATORY NOTES

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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 *name of billing authority* 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 50 per cent 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 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).

2. Italics in paragraph 1 above indicate words to be inserted.

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

2. Italics in paragraph 1 above indicate words to be inserted.

PART 2

1. The form of words set out below is prescribed for the purposes of regulations 6 and 7–

NODIADAU ESBONIADOL

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 yr 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 2005 mae gwerth ardrethol eiddo yn cynrychioli ei werth rhentol blynyddol ar y farchnad agored fel yr oedd ar 1 Ebrill 2003. 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 *enw a chyfeiriad y swyddfa brisio leol ac enw a chyfeiriad yr awdurdodau bilio.*

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 mwy o wybodaeth ynghylch sut i gynnig newid mewn gwerth ardrethol gan swyddfeydd prisio.

PART 2

1. The form of words set out below is prescribed for the purposes of regulations 6 and 7–

NODIADAU ESBONIADOL

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 yr 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.

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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 2005 mae gwerth ardrethol eiddo yn cynrychioli ei werth rhentol blynyddol ar y farchnad agored fel yr oedd ar 1 Ebrill 2003. 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 *enw a chyfeiriad y swyddfa brisio leol ac enw a chyfeiriad yr awdurdodau bilio.*

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 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 ardrethol 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 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 *enw yr awdurdod bilio* 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 50 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 *cyfeiriadau Cyllid a Thollau EM*,(y wefan yw http://www.hmrc.gov.uk).

2. Mae llythrennu italig ym mharagraff 1 uchod yn dangos fod geiriau i'w mewnosod."

(3) Nid oes dim yn y rheoliad hwn yn ei gwneud yn ofynnol i unrhyw fater gael ei gynnwys mewn unrhyw hysbysiad mewn perthynas ag unrhyw swm sy'n daladwy mewn perthynas ag unrhyw ddiwrnod cyn 1 Ebrill 2008.

Y Lluosydd Ardrethu Annomestig Cenedlaethol

Dyma'r gyfradd yn y bunt y lluosir y gwerth ardrethol 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 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 *enw yr awdurdod bilio* neu gan Asiantaeth y Swyddfa Brisio ar ei gwefan www.voa.gov.uk.

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Gall perchenogion eiddo annomestig sydd heb ei feddiannu fod yn agored i dalu ardrethi eiddo gwag a godir yn ôl 50 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 *cyfeiriadau Cyllid a Thollau EM*,(y wefan yw http://www.hmrc.gov.uk).

2. Mae llythrennu italig ym mharagraff 1 uchod yn dangos fod geiriau i'w mewnosod."

(3) Nothing in this regulation requires any matter to be included in any notice served in respect of any amount payable in respect of any day before 1 April 2008.

Brian Gibbons

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

1 Rhagfyr 2007

Minister for Social Justice and Local Government, one of the Welsh Ministers

1 December 2007

OFFERYNNAU STATUDOL CYMRU

2007 Rhif 3399 (Cy.303)

ARDRETHU A PHRISIO, CYMRU

Rheoliadau Ardrethu Annomestig (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2007

WELSH STATUTORY INSTRUMENTS

2007 No. 3399 (W.303)

RATING AND VALUATION, WALES

The Non-Domestic Rating (Demand Notices) (Wales) (Amendment) Regulations 2007

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W211/12/07 ON