**TRETHI ANNOMESTIG**
**POLISI A CHANLLAWIAU AR GYFER GOSTYNGIAD DEWISOL MEWN ARDALOEDD GWLEDIG AC OHERWYDD CHALEDI**

**NON-DOMESTIC RATES**
**POLICY AND GUIDANCE FOR DISCRETIONARY, RURAL AND HARDSHIP RELIEF**

| CYNGOR CONWY | | | | CONWY COUNCIL | |
|---|---|---|---|---|---|
| **A** | **GOSTYNGIAD DEWISOL ELUSENNOL** | **Mandadol / Mandatory** | **Dewisol / Discretionary** | **A** | **DISCRETIONARY CHARITABLE RELIEF** |
| **1** | **Neuaddau Pentref / Neuaddau Cymuned / Canolfannau Cymunedol** | | | **1** | **Village Halls / Community Halls / Community Centres** |
| (a) | Elusennau Cofrestredig | 80% | **20%** | (a) | Registered Charities |
| (b) | Elusennau heb eu Cofrestru | 0% | **100%** | (b) | Not Registered Charities |
| **2** | **Sefydliadau Ieuenctid** | | | **2** | **Youth Organisations** |
| (a) | Elusennau Cofrestredig gyda chysylltiadau lleol | 80% | **20%** | (a) | Registered Charities with local connections. |
| (b) | Elusennau heb eu Cofrestru gyda chysylltiadau lleol | 0% | **0-100%** | (b) | Not Registered Charities with local connections. |
| (c) | Elusennau Cofrestredig heb gysylltiadau lleol | 80% | **0-20%** | (c) | Registered Charities without local connections. |
| **3** | **Sefydliadau Dielw sydd ag Amcanion Dyngarol, Llythrennedd neu'n Delio â Chelfyddyd Gain** | | | **3** | **Non Profit Organisations Whose Aims Are Philanthropic, Literacy or Deal With Fine Art** |
| (a) | Elusennau Cofrestredig y mae pobl leol yn elwa arnynt, gydag aelodaeth sy'n agored i bawb | 80% | **20%** | (a) | Registered Charities that benefit local people and membership is open to anyone. |
| (b) | Elusennau Cofrestredig y mae pobl leol yn elwa arnynt, ond fod yr aelodaeth wedi ei chyfyngu | 80% | **0-20%** | (b) | Registered Charities that benefit local people but membership is restricted. |
| (c) | Elusennau heb eu Cofrestru ond y mae pobl leol yn elwa arnynt, gydag aelodaeth sy'n agored i bawb | 0% | **0-100%** | (c) | Not registered but benefits the local people and membership is open to anyone. |
| (d) | Elusennau Cofrestredig heb gysylltiadau lleol | 80% | **0%** | (d) | Registered Charities without local connections. |
| **4** | **Sefydliadau o Ddiddordeb Penodol i Rai e.e. Sefydliad y Merched, yr Henoed** | | | **4** | **Organisations of Specific Interest to Some e.g. Women's Institute, The Elderly** |
| (a) | Elusennau Cofrestredig y mae pobl leol yn elwa arnynt | 80% | **20%** | (a) | Registered Charities beneficial to the local people. |
| (b) | Elusennau heb eu Cofrestru ond y mae pobl leol yn elwa arnynt | 0% | **0-100%** | (b) | Not Registered Charities but beneficial to the local people. |
| (c) | Elusennau heb eu Cofrestru a heb gysylltiadau lleol | 0% | **0-100%** | (c) | Not registered charities and without local connections. |
| **5** | **Amgueddfeydd** | | | **5** | **Museums** |
| (a) | Elusennau Cofrestredig | 80% | **20%** | (a) | Registered Charities |
| (b) | Elusennau heb eu Cofrestru ond yn ddielw a phobl leol yn elwa arnynt | 0% | **100%** | (b) | Not Registered Charities but non-profit and beneficial to local people. |
| **6** | **Sefydliadau Addysgol Eraill neu'n Ymwneud â Diwylliant** | | | **6** | **Other Educational Organisations or Dealing with Culture** |
| (a) | Elusennau Cofrestredig y mae pobl leol yn elwa arnynt, gydag aelodaeth sy'n agored i bawb | 80% | **20%** | (a) | Registered Charities of benefit to the local people with open membership. |
| (b) | Elusennau Cofrestredig y mae pobl leol yn elwa arnynt, ond fod yr aelodaeth wedi ei chyfyngu | 80% | **0-20%** | (b) | Registered Charities of benefit to the local people but with restricted membership. |
| (c) | Elusennau heb eu Cofrestru ond y mae pobl leol yn elwa arnynt, gydag aelodaeth sy'n agored i bawb | 0% | **0-100%** | (c) | Not Registered but exists for the benefit of the local people and membership is open. |

**TRETHI ANNOMESTIG**
**POLISI A CHANLLAWIAU AR GYFER GOSTYNGIAD DEWISOL MEWN ARDALOEDD GWLEDIG AC OHERWYDD CHALEDI**

**NON-DOMESTIC RATES**
**POLICY AND GUIDANCE FOR DISCRETIONARY, RURAL AND HARDSHIP RELIEF**

| CYNGOR CONWY | | | | CONWY COUNCIL | |
|---|---|---|---|---|---|
| **A** | **GOSTYNGIAD DEWISOL ELUSENNOL** | **Mandadol / Mandatory** | **Dewisol / Discretionary** | **A** | **DISCRETIONARY CHARITABLE RELIEF** |
| **7** | **Colegau ac Ysgolion** | | | **7** | **Colleges And Schools** |
| **(a)** | Elusennau Cofrestredig e.e. Ysgol Rydal Penrhos | 80% | **0%** | (a) | Registered Charities e.g. Rydal Penrhos School. |
| **8** | **Siopau Elusen** | | | **8** | **Charity Shops** |
| (a) | Elusennau Cofrestredig Lleol | 80% | **20%** | (a) | Registered Local Charities |
| (b) | Elusennau Cofrestredig Cenedlaethol | 80% | **0-20%** | (b) | Registered National Charities |
| (c) | Elusennau heb eu Cofrestru ond y mae pobl leol yn elwa arnynt | 0% | **0-100%** | (c) | Not Registered but exists for the benefit of the local people. |
| **9** | **Chwaraeon Amatur / Cymdeithas Chwaraeon e.e. Clwb Rygbi** | | | **9** | **Amateur Sports / Sports Association e.g. Rugby Club etc.** |
| (a) | C.A.S.C (Clwb Chwaraeon Amatur Cymunedol) wedi ei gofrestru gyda Chyllid y Wlad | 80% | **0-20%** | (a) | C.A.S.C (Community Amateur Sporting Club) registered with the Inland Revenue. |
| (b) | Elusen Gofrestredig | 80% | **0-20%** | (b) | Registered Charity |
| (c) | Elusen heb ei Chofrestru ond y mae pobl leol yn elwa arni | 0% | **0-100%** | (c) | Not Registered but exists for the benefit of the local people. |
| **10** | **Sefydliadau nad ydynt yn Elusen Gofrestredig ond yn Elusennol wrth Natur** | | | **10** | **Organisations Which Are Not A Registered Charity But Charitable By Nature.** |
| (a) | Addysgol | 80% | **0-20%** | (a) | Educational |
| (b) | Cyffredinol, er budd y gymuned leol | 80% | **0-20%** | (b) | General, for the benefit of the local community. |
| **B** | **GOSTYNGIAD OHERWYDD CALEDI** | | | **B** | **HARDSHIP RELIEF** |
| | Pob achos i'w ystyried yn ôl ei haeddiant ei hun. Dylid ystyried yr holl ffactorau perthnasol sy'n effeithio ar allu'r busnes i gyflawni ei atebolrwydd i dalu trethi. Dylid ystyried 'buddiannau' ehangach y gymuned, fel gwaethygu rhagolygon cyflogaeth neu ddiffyg cyfleusterau.<br><br>Gellir rhoi gostyngiad o hyd at 100%.<br><br>Gofynion deddfwriaethol (Adran 49, Deddf Cyllid Llywodraeth Leol 1988):-<br><br>Mae gan yr awdurdod bilio'r pŵer i leihau'r swm y mae'n rhaid i unigolyn ei dalu ar yr amod bod yr Awdurdod yn fodlon bod y canlynol yn berthnasol:-<br><br>• Y byddai'r trethdalwr yn wynebu caledi pe na bai'r awdurdod yn rhoi gostyngiad; a'i<br>• Bod yn rhesymol i'r Awdurdod roi'r gostyngiad gan roi sylw dyledus i fuddiannau Trethdalwyr y Cyngor.<br><br>Er nad oes diffiniad statudol o galedi, mae rhai canllawiau wedi eu darparu | 0% | **0-100%** | | Each case to be considered on its own merits. All relevant factors affecting the ability of the business to meet its liability for rates to be taken into account. Wider 'interests' of the community such as worsening employment prospects or lack of amenities to be considered.<br><br>Up to 100% relief can be awarded.<br><br>Legislative requirements (Section 49, Local Government Finance Act 1988):-<br><br>The billing authority has the power to reduce the amount a person is liable to pay provided the Authority is satisfied that the following apply:-<br><br>• The ratepayer would sustain hardship if the authority did not grant relief; and<br>• It is reasonable for the Authority to grant the relief having due regard to the interests of the Council Taxpayers.<br><br>Although there is no statutory definition of hardship some guidance has been provided |

## TRETHI ANNOMESTIG
## POLISI A CHANLLAWIAU AR GYFER GOSTYNGIAD DEWISOL MEWN ARDALOEDD GWLEDIG AC OHERWYDD CHALEDI

## NON-DOMESTIC RATES
## POLICY AND GUIDANCE FOR DISCRETIONARY, RURAL AND HARDSHIP RELIEF

| CYNGOR CONWY | | | CONWY COUNCIL | | |
|---|---|---|---|---|---|
| | gan y llywodraeth i helpu i ystyried ceisiadau caledi. | | | | by the government to assist in the consideration of hardship applications. |
| (a) | Ni ddylai'r Awdurdod fabwysiadu dull cyffredinol, naill ai i roi neu beidio â rhoi gostyngiad. Dylid ystyried pob cais yn ôl ei haeddiant ei hun. | | | (a) | A blanket approach, either to give or not to give relief, should not be adopted by the Authority, each application should be considered on its own merits. |
| (b) | Dylai unrhyw ostyngiad a roddir fod yn eithriad yn hytrach na'n drefn arferol. | | | (b) | Any relief granted should be the exception rather than the rule. |
| (c) | Nid oes angen cyfyngu'r prawf caledi i ystyriaethau 'ariannol', dylid ystyried yr holl ffactorau perthnasol sy'n effeithio ar allu busnes i gyflawni ei atebolrwydd i dalu trethi. | | | (c) | The test of hardship need not be confined to 'financial', all relevant factors affecting the ability of a business to meet its liability for rates should be taken into account. |
| (d) | Gallai 'buddiannau' trethdalwyr lleol mewn ardal fod yn ehangach na buddiannau ariannol uniongyrchol. Er enghraifft, lle byddai rhagolygon cyflogaeth yn yr ardal yn gwaethygu petai cwmni'n methu, neu byddai'n arwain at lai o gyfleusterau mewn ardal, er enghraifft, unig siop y pentref yn gorfod cau. | | | (d) | The 'interests' of local taxpayers in an area may go wider than direct financial interests. For example, where the employment prospects would be worsened by a company going out of business, or the amenities of an area might be reduced by, for instance, the loss of the only shop in a village. |
| (e) | Lle byddai rhoi'r gostyngiad yn cael effaith andwyol ar fuddiannau ariannol trethdalwyr lleol, gallai'r achos dros ostwng trethi ddal i orbwyso'r gost i drethdalwyr lleol. | | | (e) | Where the granting of the relief would have an adverse effect on the financial interests of local taxpayers, the case for reduction of rates may still on balance outweigh the cost to the local taxpayers. |
| **C** | **GOSTYNGIAD DEWISOL AR Y DRETH** | | | **C** | **DISCRETIONARY RATE RELIEF** |
| | O 1 Ebrill 2012 mae gan y Cyngor y disgresiwn i roi Gostyngiad Dewisol ar y Dreth o hyd at 100% i sefydliadau sy'n gwneud elw. Gyda phob cais, dylid cynnwys copi o'r cynllun busnes a rhagolygon o'r llif ariannol ar gyfer y datblygiad, ac yn achos cwmnïau sydd wedi eu sefydlu, y copi diweddaraf o'r cyfrifon masnachu cyfredol, yn ogystal â chopïau o'r cyfrifon sydd wedi eu harchwilio ar gyfer y ddwy flynedd diwethaf. | 0% | **0-100%** | | With effect from 1st April 2012 the Council has the discretion to award up to 100% Discretionary Rate Relief to profit making organisations. Each application should be accompanied by a copy of the business plan and cash flow forecast for the development plus, in the case of established companies, an up to date copy of the current trading accounts, plus copies of the last two years audited accounts. |
| (a) | Ni fydd yr Awdurdod yn mabwysiadu dull cyffredinol, naill ai i roi neu beidio â rhoi gostyngiad. Dylid ystyried pob cais yn ôl ei haeddiant ei hun. | | | (a) | A blanket approach, either to give or not to give relief, will not be adopted by the Authority, as each application should be considered on its own merits. |
| (b) | Dylai unrhyw gais ystyried yr effaith ar hyrwyddo Conwy a'i gyfleusterau'n gadarnhaol. | | | (b) | Any application will consider the impact on the positive promotion of Conwy and its facilities. |
| (c) | Lle byddai rhoi'r gostyngiad yn cael effaith andwyol ar fuddiannau ariannol trethdalwyr lleol, gallai'r achos dros ostwng trethi ddal i orbwyso'r gost i drethdalwyr lleol. | | | (c) | Where the granting of the relief would have an adverse effect on the financial interest of local tax payers, the case for reduction of rates may still on balance outweigh the cost to the local taxpayers. |
| (d) | Gallai 'buddiannau' trethdalwyr lleol mewn ardal fod yn ehangach na buddiannau ariannol uniongyrchol. Er enghraifft, lle byddai rhagolygon cyflogaeth yn yr ardal yn gwaethygu petai cwmni'n methu, neu byddai'n | | | (d) | The 'interests' of local taxpayers in an area may go wider than direct financial interests. For example, where the employment prospects would be worsened by a company transferring to another region outside Conwy, or the amenities of an area might be reduced |

| CYNGOR CONWY | | | CONWY COUNCIL | | |
|---|---|---|---|---|---|
| | arwain at lai o gyfleusterau mewn ardal, er enghraifft, unig siop y pentref yn gorfod cau | | | | by, for instance, the loss of the only shop in a village. |
| (e) | Rhoddir gostyngiad dewisol yn unig i weithgarwch busnes sy'n masnachu o'r cyfeiriad sy'n gwneud y cais. | | | (e) | Discretionary relief will only be awarded to a business actively trading from the address for which the claim is being made. |
| (f) | Fel arfer rhoddir y gostyngiad i gwmnïau sy'n cychwyn o'r newydd neu gwmnïau sy'n ehangu ac sy'n symud i safle mwy, sy'n gallu dangos y bydd y busnes yn dod â mwy o fudd neu fuddion newydd i'r gymuned leol ac y bydd yn datblygu ac yn hybu'r ardal leol. | | | (f) | The relief will normally be awarded in respect of new start up companies or expanding companies moving to larger premises, who can show that the business will bring new or increased benefit to the local community and will develop and enhance the local area. |
| (g) | Rhoddir y gostyngiad hwn am gyfnod o chwe mis. Os gwneir cais am gyfnod pellach yna bydd angen darparu cais pellach, gyda chopi o'r cyfrifon masnachu cyfredol o fewn 30 diwrnod o ddiwedd y cyfnod hwn. | | | (g) | This relief will be granted for a period of six months. If a further period is requested then a further application, accompanied by an up to date copy of the current trading accounts is to be provided within 30 days of the expiry of this period. |
| | Mae hawl gan sefydliadau i apelio os ydynt yn credu eu bod yn haeddu mwy o ostyngiad nag eraill, a rhoddir ystyriaeth i geisiadau unigol o'r fath. Rhowch y manylion llawn a'u hanfon at y:<br><br>Rheolwr Treth Leol<br>Gwasanaeth Asesu Refeniw a Budd-daliadau<br>Cyngor Bwrdeistref Sirol Conwy<br>Bodlondeb<br>CONWY<br>LL32 8DU | | Organisations will have a right to appeal if they believe that they deserve more relief than others, and consideration will be given to such individual applications. Please address giving full details to:-<br><br>Local Taxation Manager<br>Revenue and Benefits Assessment Service<br>Conwy County Borough Council<br>Bodlondeb<br>CONWY<br>LL32 8DU | | |