

**TAFLEN BENDERFYNIAD AELOD CABINET
CABINET MEMBER'S DECISION NOTICE**

PWNC / SUBJECT:

Grant Rhyddhad Trethi i Fusnesau Manwerthu / *Retail Business Rates Relief Grant*

AELOD CABINET / CABINET MEMBER:

Y Cyngorydd Peredur Jenkins / *Councillor Peredur Jenkins*

PENDERFYNIAD / DECISION:

Cymeradwyo cyflwyno cynllun Llywodraeth Cymru yn effeithiol o'r 1af Ebrill 2015 a chaniatáu rhyddhad trethi o hyd at £1,500 i fusnesau manwerthu am flwyddyn ariannol 2015/16.

Awdurdodi'r Pennaeth Cyllid i ddosrannu'r grant i fusnesau cymwys yn unol â thelerau'r grant a amlinellir yn yr 'Ystyriaethau Perthnasol' isod.

Approve the introduction of Welsh Government's scheme with effect from 1st April 2015 and award "retail relief" of up to £1,500 to qualifying businesses for 2015/16.

Authorise the Head of Finance to distribute the grant to all qualifying businesses as per the grant conditions outlined in the 'Relevant Considerations' below.

RHESYMAU DROS Y PENDERFYNIAD / REASONS FOR THE DECISION:

Penderfynodd Llywodraeth Cymru gynnig grant penodol ar gyfer darparu hyd at £1,500 o ryddhad trethi i pob busnes sydd â gwerth trethiannol o £50,000 neu lai a sydd â defnydd manwerthu traws Cymru.

Er nad oes disgresiwn dewisol i'r modd y defnyddir y grant rhaid mabwysiadu'r cynllun yn unol â pwerau rhyddhad trethi dewisol (Adran 47 o Ddeddf Cyllid Llywodraeth Leol 1988) a gan ddilyn arweiniad Llywodraeth Cymru ar y mater.

Welsh Government decided to offer a specific grant in order to provide rate relief of up to £1,500 to each retail business in Wales with a rateable value of £50,000.

Whilst there is no local discretion in the way the grant is used the Council must adopt the scheme in line with discretionary rate relief powers (Section 47 of The Local Government Finance Act 1988) and by following the guidance issued by Welsh Government.

YSTYRIAETHAU PERTHNASOL / RELEVANT CONSIDERATIONS:

Cadarnhaodd Llywodraeth Cymru y bydd cyfanswm grant o £1,118,407 ar gael i Cyngor Gwynedd ar ffurf grant i ariannu'r cynllun a rhagwelir y bydd oddeutu 880 o fusnesau yn elwa o'r cynllun. Bydd amryw o fusnesau yn derbyn llai na £1,500 gan bod nifer dda eisoes yn derbyn rhyddhad trethi busnesau bychain (ac eisoes yn talu llai na £1,500). Mae hwn yn barhad o gynllun a gyflwynwyd ar gyfer 2014/15, ond mae uchafswm y rhyddhad wedi cynyddu o £1,000 i £1,500.

Disgwylir y bydd y grant yn cyllido'r oll o'r darpar fusnesau fydd yn deilwng yn unol ag arweiniad Llywodraeth Cymru ar y cynllun fel a welir yn yr atodiad.

Welsh Government has confirmed that a total grant of £1,118,407 will be available to Gwynedd Council to fund the scheme and it is anticipated that approximately 880 businesses will benefit. Many businesses will receive less than £1,500 given that many businesses already receive small business rate relief (and already pay less than £1,500). This is a continuation of a scheme introduced during 2014/15, but the maximum relief has increased from £1,000 to £1,500.

It is expected that the grant will fully fund prospective businesses that qualify as per the Welsh Government's guidance as detailed within the appendix.

BARN Y SWYDDOGION STATUDOL / VIEWS OF STATUTORY OFFICERS:

1. Y Prif Weithredwr / Chief Executive:

Dim i'w ychwanegu / Nothing to add

2. Swyddog Monitro / Monitoring Officer:

*Dim sylwadau i'w hychwanegu o safbwynt priodoldeb /
No observations to add in relation to propriety*

3. Prif Swyddog Cyllid / Chief Finance Officer:

*Rwyf wedi cydweithio gyda'r Aelod Cabinet i baratoi'r daflen yma ac
rwy'n cadarnhau cywirdeb y cynnwys*

*I have worked with the Cabinet Member in preparing this notice and
can confirm the accuracy of its content*

BARN YR AELOD LLEOL / VIEW OF LOCAL MEMBER:

Dim yn berthnasol / Not relevant

LLOFNOD / SIGNED:



DYDDIAD / DATE:

16/06/2015

ATODIAD

Y Polisi yn unol ag arweiniad Llywodraeth Cymru

Yn unol ag arweiniad Llywodraeth Cymru bydd y cynllun yma fel dilyniant i'r grant yn darparu rhyddhad o hyd at £1,500 i fusnesau manwerthu cyn belled â bod:

- gan yr eiddo gwerth ardrethol o £50,000 neu lai,
- yr hereditamentau yn cael eu defnyddio'n bennaf neu'n gyfan gwbl fel eiddo manwerthu, sef siopau, bwytai, caffis neu sefydliadau sy'n gwerthu diod.

At ddibenion y cynllun, bydd "siopau, bwytai, caffis a sefydliadau sy'n gwerthu diod" yn golygu fel a ganlyn (ond yn ddarostyngedig i feini prawf eraill yn y canllawiau):

i. Hereditamentau sy'n cael eu defnyddio i werthu nwyddau i aelodau o'r cyhoedd sy'n ymweld â nhw:

- Siopau (fel: siop flodau, siop fara, cigydd, groser, siop ffrwythau a llysiau, gemydd, siop bapur ysgrifennu, siop drwyddedig, siop bapur newydd, siop caledwedd, archfarchnad ac ati)
- Siopau Elusennol
- Optegydd
- Fferyllfeydd
- Swyddfeydd post
- Siopau dodrefn (fel: siopau carpedi, gwydr dwbl, drysau garej)
- Ystafelloedd arddangos ceir / carafannau
- Canolfannau gwerthu ceir ail law
- Marchnadoedd
- Gorsafoedd petrol
- Canolfannau garddio
- Oriellau celf (lle mae modd prynu/llogi gwaith celf)

ii. Hereditamentau sy'n cael eu defnyddio i ddarparu'r gwasanaethau canlynol i aelodau o'r cyhoedd sy'n ymweld â nhw:

- Gwasanaethau trin gwallt a harddwch
- Trwsio esgidiau/torri allweddi
- Asiantaethau teithio
- Swyddfeydd tocynnau ee ar gyfer y theatr
- Gwasanaethau sychlanhau
- Golchdai
- Trwsio Cyfrifiaduron/ Teledu / cyfarpar domestig
- Trefnwyr angladdau
- Prosesu lluniau
- Llogi DVD/ Fideo
- Llogi offer
- Llogi ceir
- Sinemâu
- Asiantau tai ac asiantaethau gosod tai

iii. Hereditamentau sy'n cael eu defnyddio i werthu bwyd a/neu ddiod i aelodau o'r cyhoedd sy'n ymweld â nhw:

- Bwytai
- Bwytai archebu o'r car
- Siopau tecawê
- Siopau brechdanau
- Caffis
- Siopau coffi
- Tafarndai
- Bariau gwin

Nid oes bwriad i'r rhestr uchod fod yn un gwbl drylwyr, gan y byddai'n amhosibl rhestru'r holl ddefnyddiau manwerthu amrywiol sy'n bodoli. Hefyd bydd rhai enghreifftiau'n codi o ddefnydd cymysg. Fodd bynnag, y bwriad yw rhoi arweiniad i'r awdurdodau ynghylch y mathau o ddefnydd sy'n cyfrif fel manwerthu ym marn Llywodraeth Cymru at y diben hwn.

Dylai awdurdodau benderfynu dros eu hunain a yw eiddo penodol nad yw ar y rhestr yn gyffredinol debyg o ran natur i'r uchod. Os felly dylid ei ystyried yn gymwys ar gyfer y cynllun. Yn yr un modd, os nad yw eiddo'n debyg yn gyffredinol i'r rhai ar y rhestr uchod, ni ddylai fod yn gymwys ar gyfer y cynllun.

Mae'r rhestr isod yn nodi'r mathau o ddefnydd nad ydynt yn cael eu hystyried gan Lywodraeth Cymru fel manwerthu, at ddiben y cynllun hwn.

i. Hereditamentau sy'n cael eu defnyddio'n gyfan gwbl neu'n bennaf i ddarparu'r gwasanaethau canlynol i aelodau o'r cyhoedd sy'n ymweld â nhw:

- Gwasanaethau ariannol (ee banciau, cymdeithasau adeiladu, peiriannau arian parod, bureau de change, benthycwyr diwrnod cyflog, siopau betio, gwystlyddion)
- Gwasanaethau meddygol (ee milfeddygon, deintyddion, meddygon, osteopathiaid, ceiropractyddion)
- Gwasanaethau proffesiynol (ee cyfreithwyr, cyfrifwyr, asiantaethau yswiriant / ymgynghorwyr ariannol, tiwtoriaid)
- Swyddfa ddosbarthu Swyddfa'r Post
- Llety i dwristiaid megis Gwely a Brecwast, gwestai a pharciau carafan
- Clybiau chwaraeon
- Canolfannau chwarae plant
- Meithrinfeydd dydd
- Canolfannau gweithgareddau awyr agored
- Campfeydd
- Llety gwyliau cŵn a chathod
- Tai arddangos ac ystafelloedd marchnata
- Asiantaethau cyflogaeth

Cyfanswm y rhyddhad a ariennir gan y Llywodraeth sydd ar gael i bob eiddo am 12 mis dan y cynllun hwn yw £1,500. Nid yw'r swm yn amrywio gyda'r gwerth ardrethol, ac nid oes tapr. Os y bydd y swm sy'n daladwy ar ôl yr holl fathau eraill o ryddhad yn £500, yna £500 yw'r uchafswm y gellir ei ddarparu.

Bydd busnesau sy'n talu ardrethi ac sy'n defnyddio mwy nag un eiddo yn gymwys i gael rhyddhad ardrethi ar bob eiddo cymwys, hyd at derfyn de minimis y Cymorth Gwladwriaethol. Mae'r Rheoliad De Minimis yn caniatáu i fenter gael hyd at €200,000 o gymorth De Minimis mewn cyfnod o dair blynedd (sy'n cynnwys y flwyddyn ariannol bresennol a'r ddwy flynedd ariannol flaenorol).

APPENDIX

Policy Guidelines as per the Welsh Government

In line with guidance provided by Wales Government, the Retail Rate Relief Policy will award individual grants of up to £1,500 to all 'retail' properties providing that:

- The 'retail' property has a rateable value of £50,000 or less
- The property is occupied and 'wholly or mainly' used as a shop, restaurant, café or drinking establishment.

It is considered that 'retailers' will be defined as any property falling within any one of three categories detailed below:

i. Property that is being used 'wholly or mainly' for the sale of goods to visiting members of the public:

- Shops (such as florist, bakers, butchers, grocers, greengrocers, jewellers, opticians, off licence, chemists, newsagents, hardware stores, charity shop, supermarkets etc)
- Charity Shops
- Opticians and Pharmacies
- Post Offices
- Furnishing shops & display rooms (such as: carpet shops, double glazing, garage doors etc)
- Car/Caravan showrooms
- Second hand car lots
- Markets
- Petrol Stations
- Garden Centres
- Art Galleries (where art is for sale/hire)

ii. Property that is being used 'wholly or mainly' for the provision of the following services to visiting members of the public:

- Hair and beauty services (such as hairdressers, nail bars, beauty salons)
- Shoe repairs/key cutting
- Travel agents
- Ticket Offices, e.g. theatre booking
- Dry Cleaners
- Launderettes
- PC/TV/Domestic appliance repairs
- Funeral directors
- Photo processing
- DVD rentals
- Tool Hire
- Car Hire
- Cinemas
- Estate and Letting Agents

iii. Property that is being used 'wholly or mainly' for the sale of food and/or drink to visiting members of the public:

- Restaurants
- Drive through/drive in restaurants
- Takeaways
- Sandwich shops
- Cafes & Coffee Shops
- Pubs
- Wine Bars

The list set out above is not intended to be exhaustive as it would be impossible to list the many and varied retail uses that exist. However, it is intended to be a guide as to the types of uses that the Council and Welsh Government considers eligible for the purposes of this scheme.

The Council can determine whether particular properties not listed above are broadly similar in nature to those above and, if so, to consider them for a grant of up to £1,500. Conversely, properties that are not broadly similar in nature to those listed above will not be eligible for a grant.

In line with Welsh Government guidance on awarding 'retail' grants, the following property falls outside of the 'retail' definition to be for the purposes of this scheme and would not qualify:

i. Property that is used for the provision of the following services to visiting members of the public:

- Financial services (such as: banks, building societies, cash points, bureau de change, payday lenders, betting shops, pawnbrokers)*
- Medical services (such as: vets, dentists, doctors, osteopaths, chiropractors)*
- Professional services (such as: solicitors, accountants, insurance agents, financial advisers, tutors)*
- Post Office sorting office*
- Tourism Accommodation (such as: B&B's, hotels and caravan parks)*
- Sports clubs*
- Children's Play Centres*
- Day Nurseries*
- Gyms and Outdoor Activity Centres*
- Kennels and Catteries*
- Shoe Homes*
- Employment Agencies*

Grants of up to a maximum £1,500 will be applied to the net bill after all other reliefs, including Small Business Rate Relief, have been awarded, so if the net liability for a property after all other reliefs is £500, the maximum grant that can be awarded is £500.

Ratepayers who occupy more than one property will be entitled to a grant for each of their eligible properties but in order to comply with the EU law on State Aid, businesses will need to declare that the total of Retail Relief awards across the UK does not exceed the 200,000 Euros a company can receive.