

# Gwybodaeth i Gyd-fynd â Biliau Trethi Annomestig Cenedlaethol 2025/26

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

Caiff pob eiddo annomestig ei ailbriso bob 5 mlynedd. O 1 Ebrill 2023, mae gwerth ardrethol eiddo yn cynrychioli ei werth rhenti marchnad agored blynyddol 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 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 <https://www.gov.uk/find-business-rates>

### 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 diweddarau 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 lluosydd 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 ymholiadau ynghylch ailbriso ardrethi busnes eich eiddo, gallwch gyflwyno unrhyw ymholiadau i Asiantaeth y Swyddfa Brisio yn <https://www.gov.uk/cysylltu-voa>

# Information to Accompany National Non Domestic Rate Bills 2025/26

## 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-annomestig-rhyddhad-ardrethi-trosiannol-ar-gyfer-ailbrisiad-2023>

## Newid Gwerth Ardrethol

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

## Lluosydd Trethi Annomestig

Dyma gyfradd yn y bunt y caiff y gwerth ardrethol ei luosi yn ei erbyn i roi bil trethi blynyddol 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.

## 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 Briso 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 Briso.

Darperir gwasanaeth apelio ynghylch trethi annomestig a threth y cyngor am ddim gan Dribiwnlys Priso 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 ffatrïoedd 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.

## 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 Chyllid 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 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 chyrrff eraill sy'n gyfrifol am archwilio neu weinyddu cronfeydd cyhoeddus at y dibenion hyn.

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.

### Amcangyfrif o Gronfeydd Ariannol

	At 31/3/2025
	£'000
Balansau Cyffredinol	12,000
Cronfeydd a Glustnodwyd:	
Ysgolion	16,976
Arall	82,150
	<b>111,126</b>

### Estimate Of Financial Reserves

	At 31/3/2026
	£'000
General Balances	12,000
Earmarked Reserves:	
Schools	16,976
Other	79,628
	<b>108,604</b>

### Rhaglen Gyfalaf

	2024/25
	£'000
Gwariant	190,979
Ariannwyd gan:	
Benthyciadau etc	86,509
Grantiau	53,020
Cronfeydd y Cyngor	51,450
	<b>190,979</b>

### Capital Programme

	2025/26
	£'000
Expenditure	155,377
Financed by:	
Loans etc	57,867
Grants	42,927
Council Funds	54,583
	<b>155,377</b>

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

	2024/25
	£'000
Grantiau Cynhaliath Refeniw	346,777
Trethi Annomestig Cenedlaethol	88,244
Disgwylir cyllid allanol cyfanredol	0
Parthed Yswiriant Gwladol	
Gofynion Treth y Cyngor	156,226
Cyfanswm Cyllido	<b>591,247</b>
Yr Asesiad Gwario Safonol a Gyhoeddwyd ar gyfer yr Awdurdod hwn yw	<b>582,507</b>

### Financing of Total Spending Requirement

	2025/26
	£'000
Revenue Support Grant	346,777
National Non Domestic Rates	89,191
Aggregate External Finance	7,000
Expected Re National Insurance	
Council Tax Requirement	167,712
Total Financing	<b>643,121</b>
The Standard Spending Assessment Announced for the Authority is	<b>633,123</b>



Cyngor **Abertawe**  
**Swansea** Council

# Revenue Budget 2025/26 Cyllideb Refeniw

Ailddatgan/Restated

	2024/25			2025/26		
	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. Gwasanaethau Cyfreithiol, Pridiannau Tir, Gwasanaeth y Crwner. Adnoddau Dynol a Datblygu Trefniadaethol. Gwasanaethau Digidol a Thrawsnewid.	23,782	1,140	22,642	24,944	1,127	23,817
<b>Cyllid</b> Strategaeth Ariannol, Gwasanaethau Cyfrifeg, Archwilio Mewnol, Budd-daliadau Tai, Treth y Cyngor, Ardrethi Busnes, Caffael a Gweithgareddau Masnachol	127,413	92,325	35,088	129,582	92,305	37,277
<b>Addysg</b> Ysgolion cynradd, uwchradd ac arbennig, gwella addysg prydau ysgol, anghenion addysgol arbennig, cynllunio ac adnoddau addysg	257,521	40,609	216,912	278,702	50,001	228,701
<b>Gwastraff, Trafnidiaeth, Adeiladau ac Eiddo</b> Rheoli gwastraff, casglu sbwriel, ailgylchu, priffyrdd, cludiant ysgol goleuadau stryd, draenio tirac amddiffyn yr arfordir, diogelwch ar y ffyrdd, meysydd parcio, gwasanaethau carthffosiaeth a gwasanaethau eiddo ac adeiladau	97,025	40,843	56,182	107,799	46,626	61,173
<b>Hamdden, Adfywio, Tai a Diogelu'r Cyhoedd</b> Diwylliant, chwaraeon, hamdden a thwristiaeth, parciau, glanhau strydoedd, Cynllunio ac Adfywio'r Ddinas, diogelu'r cyhoedd a gwasanaethau tai.	55,727	23,696	32,031	59,794	22,478	37,316
<b>Gwasanaethau Cymdeithasol</b> Amddiffyn plant a chefnogi teuluoedd; cefnogaeth i alluogi pobl sy'n agored i niwed i fyw'n annibynnol; gofal preswyl tymor hir a byr, diogelwch cymunedol, ymyrryd yn gynnar; partneriaeth, perfformiad a chomisiynu, trechu tlodi, dysgu gydol oes a gwasanaethau pobl ifanc.	257,957	87,300	170,657	288,325	92,259	196,066
<b>A Holl Wasanaethau Cyngor y Ddinas a'r Sir</b>	<b>819,425</b>	<b>285,913</b>	<b>533,512</b>	<b>889,146</b>	<b>304,796</b>	<b>584,350</b>
<b>Eitemau Eraill</b> Darpariaeth Gorfforaethol ar gyfer Chwyddiant	6,889		6,889	4,671		4,671
<b>Ardollau sy'n daladwy</b> (na chânt eu trin fel treuliau arbennig) Awdurdod lechyd Porthladd Bae Abertawe Cydbwyllgor corfforaethol	84 191		84 191	69 191		69 191
<b>Cyfraniadau</b> Awdurdod Tân Cyfun Costau Ariannu Cyfalaf	18,330 36,894		18,330 36,894	19,711 33,894		19,711 33,894
<b>Gwariant Refeniw Net</b> Newid yn y gweddillion	<b>881,813</b> -7,277	<b>285,913</b>	<b>595,900</b> -7,277	<b>947,682</b> -2,522	<b>304,796</b>	<b>642,886</b> -2,522
<b>Cyfanswm y Gyllideb y mae ei Angen</b> Cymorth treth annomestig dewisol	<b>874,536</b> 418	<b>285,913</b>	<b>588,623</b> 418	<b>945,160</b> 418	<b>304,796</b>	<b>640,364</b> 418
<b>Cyfanswm y mae ei angen ar Ddinas a Sir Abertawe</b> Praeseptau Cyngor Cymuned	<b>874,954</b> 2,206	<b>285,913</b>	<b>589,041</b> 2,206	<b>945,578</b> 2,339	<b>304,796</b>	<b>640,782</b> 2,339
<b>Cyfanswm y gwariant y mae ei angen</b>	<b>877,160</b>	<b>285,913</b>	<b>591,247</b>	<b>947,917</b>	<b>304,796</b>	<b>643,121</b>
						<b>Corporate Services</b> 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.
						<b>Finance</b> Financial Strategy, Accountancy Services, Internal Audit, Housing Benefits, Council Tax, Business Rates; Procurement & Commercial Activities.
						<b>Education</b> Primary, secondary and special schools, education improvement, school meals, special education needs, education planning and resources
						<b>Waste, Transport, Building &amp; Property</b> Waste management, refuse collection, recycling, highways, school transport, street lighting, land drainage & coast protection, road safety, car parks, sewerage services, and property and building services.
						<b>Leisure, Regeneration, Housing &amp; Public Protection</b> Culture, sport, leisure and tourism, parks, street cleaning, planning and city regeneration public protection and housing services
						<b>Social Services</b> Child protection and family support; support to enable vulnerable people to live independently; long and short-term residential care, community safety, early intervention; partnership, performance & commissioning; tackling poverty, lifelong learning and young peoples' services.
						<b>All City and County Council services</b>
						<b>Other Items</b> Corporate Provision for Inflation
						<b>Levies payable</b> (not treated as special expenses) Swansea Bay Port Health Authority Corporate Joint Committee
						<b>Contributions</b> Combined Fire Authority Capital Financing charges
						<b>Net Revenue Expenditure</b> Change in balances
						<b>Total Budget Requirement</b> Discretionary non dom. Rate relief.
						<b>Total City &amp; County of Swansea requirement</b> Community Council precepts
						<b>Total spending requirement</b>