



CYNULLIAD CENEDLAETHOL CYMRU

NATIONAL ASSEMBLY FOR WALES

OFFERYNNAU STATUDOL

STATUTORY INSTRUMENTS

2004 Rhif 3142 (Cy.270)

2004 No. 3142 (W.270)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

**Rheoliadau'r Dreth Gyngor
(Trefniadau Trosiannol) (Cymru)
2004**

**The Council Tax (Transitional
Arrangements) (Wales)
Regulations 2004**

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Mae Adran 13B (Trefniadau trosiannol) o Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992") yn rhoi i Gynulliad Cenedlaethol Cymru y pŵer i wneud rheoliadau sy'n gwneud darpariaeth at ddibenion hwyluso newidiadau yn rhwymedigaeth y dreth gyngor a achosir pan ddaw gorchymyn o dan adran 5 (Symiau gwahanol i anheddau mewn bandiau prisio gwahanol) i rym neu, mewn perthynas ag awdurdod bilio yng Nghymru, pan ddaw rhestr o dan adran 22B (Llunio a diweddarau rhestri newydd) o Ddeddf 1992 i rym. Gwneir y Rheoliadau hyn o dan adran 13B ac maent yn gwneud trefniadau trosiannol ar gyfer y cyfnod o 1 Ebrill 2005 (sef y dyddiad y bydd rhestri adran 22B newydd yn dod i rym yng Nghymru) hyd 31 Mawrth 2008 ("y cyfnod trosiannol").

Section 13B (Transitional arrangements) of the Local Government Finance Act 1992 ("the 1992 Act") gives the National Assembly for Wales the power to make regulations which make provision for the purpose of smoothing changes in council tax liability resulting from the coming into force of an order under section 5 (Different amounts for dwellings in different valuation bands) or in relation to a billing authority in Wales of a list under section 22B (Compilation and maintenance of new lists) of the 1992 Act. These Regulations are made under section 13B and make transitional arrangements for the period from 1 April 2005 (which is the date on which new section 22B lists will come into force in Wales) to 31 March 2008 ("the transitional period").

Mae rheoliad 3 yn ei gwneud yn ofynnol bod band prisio (a elwir yn fand prisio trosiannol) yn cael ei ddynodi mewn cysylltiad ag annedd (heblaw annedd sy'n dod, am y tro, o fewn Dosbarth A neu B fel a ragnodir gan Reoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig o Anheddau) (Cymru) 1998) ar gyfer y cyfnod trosiannol yn unol â rheoliad 4.

Regulation 3 requires that a valuation band (known as a transitional valuation band) is to be identified in respect of a dwelling (other than a dwelling falling, for the time being, within Class A or B as prescribed by the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998) for the transitional period in accordance with regulation 4.

Yn rheoliad 3 gwelir o dan ba amgylchiadau y mae band prisio trosiannol i'w ddynodi yn unol â rheoliad 4. Dyma'r amgylchiadau:

Regulation 3 sets out the circumstances in which a transitional valuation band is to be identified in accordance with regulation 4. The circumstances are:

- (a) rhaid i'r annedd fod yn annedd oedd ar restr brisio ar 31 Mawrth 2005; a
- (b) ar 1 Ebrill 2005 rhaid i'r annedd fod wedi codi

- (a) a dwelling must be a dwelling which was on a valuation list on 31 March 2005; and
- (b) the dwelling must have increased by two or

i fand prisio sydd, o'i gymharu â'r band prisio perthnasol ar neu ar gyfer 31 Mawrth 2005 ("y band prisio gwreiddiol"), ddau fand neu fwy yn uwch; ac

- (c) bod y person sy'n atebol am dalu'r dreth gyngor ar yr annedd ar 31 Mawrth 2005 (neu os oes mwy nag un person yn atebol, bod un o'r personau hynny) hefyd yn atebol mewn cysylltiad â'r annedd ar 1 Ebrill 2005 ac ar ryw adeg neu adegau eraill yn ystod y cyfnod trosiannol.

Os newidir y rhestr brisio yn ystod y cyfnod trosiannol fel bod y band prisio ar gyfer annedd yn codi i fand sydd ddau neu fwy yn uwch na'r band prisio gwreiddiol, mae rheoliad 3(4) yn darparu ei bod yn rhaid ymdrin â'r annedd honno fel pe bai'n bodloni'r amgylchiadau y cyfeirir atynt yn (b) uchod. Os yw annedd, o dan reoliad 3(4), i gael ei thrin fel pe bai wedi codi nifer perthnasol o fandiau prisio, sef dau fand neu fwy, mae rheoliad 3(5) yn darparu bod y band uwch i fod yn gymwys o'r dyddiad pryd y newidir y rhestr brisio neu y tybir y'i newidir yn unol â Rheoliadau'r Dreth Gyngor (Newid Rhestri ac Apelau) 1993.

Yn rheoliad 4, sy'n ddarostyngedig i reoliadau 3(5) a 6, gwelir ar ba sail y dynodir band prisio trosiannol ar gyfer annedd ym mhob un o'r tair blynedd ariannol (neu ran o flwyddyn ariannol o'r fath) yn y cyfnod trosiannol. Dim ond yn achos person sy'n dod o fewn rheoliad 3(2)(c) y mae band prisio trosiannol i'w ddynodi. Mewn blwyddyn ariannol yn y cyfnod trosiannol mae nifer perthnasol y bandiau prisio y bydd annedd yn codi ac sy'n uwch na'r band prisio gwreiddiol, fel a welir yng ngholofn (1) o'r Atodlen, i'w ostwng gan y nifer cyfatebol o fandiau a welir yng ngholofn (2), (3) neu (4) ar gyfer y flwyddyn ariannol honno. Ychwanegir at y band prisio gwreiddiol nifer y bandiau prisio y bydd annedd yn codi ac sy'n deillio o gyfrifo o'r fath er mwyn canfod y band prisio trosiannol sy'n briodol ar gyfer pob blwyddyn ariannol (neu ran o flwyddyn ariannol) yn y cyfnod trosiannol.

Pan fo band prisio trosiannol yn gymwys i annedd, mae rheoliad 5 yn darparu ei fod i'w gymryd yn sail i benderfynu a chyfrifo atebolrwydd dros dalu'r dreth gyngor.

Mae rheoliad 6 yn darparu bod rheoliad 4(6) o Reoliadau'r Dreth Gyngor (Gostyngiadau am Anableddau) 1992 ("Rheoliadau 1992") i'w ddarllen yn ystod y cyfnod trosiannol fel pe bai'n cynnwys cyfeiriad at reoliadau a wneir o dan adran 13B o Ddeddf 1992 (h.y. y Rheoliadau hyn). Felly, caiff swm y dreth gyngor sy'n daladwy fel y'i cyfrifir o dan reoliad 4 o Reoliadau 1992 ei addasu drwy gyfeirio at y trefniadau trosiannol a wneir gan y Rheoliadau hyn.

Mae'r Tabl yn yr Atodlen i'r Rheoliadau hyn yn nodi yng ngholofn (1) nifer y bandiau y bydd annedd yn codi ar 1 Ebrill 2005 ac sy'n berthnasol at ddibenion

more valuation bands on 1 April 2005 as compared to the applicable valuation band on or for 31 March 2005 ("the original valuation band"); and

- (c) the person who is liable to pay council tax in respect of the dwelling on 31 March 2005 (or if more than one person is liable, one of those persons) is also liable in respect of the dwelling on 1 April 2005 and at some other time or times during the transitional period.

Regulation 3(4) provides that where an alteration is made to a valuation list during the transitional period such that the valuation band for a dwelling increases by two or more bands above the original valuation band, that dwelling must be treated as satisfying the circumstances referred to in (b) above. Regulation 3(5) provides that where, under regulation 3(4), a dwelling is to be treated as having been subject to a relevant number of valuation band increases being two or more bands, the increased band is to apply from the date on which the valuation list is altered or deemed to be altered in accordance with the Council Tax (Alteration of Lists and Appeals) Regulations 1993.

Regulation 4, which is subject to regulations 3(5) and 6 sets out the basis on which a transitional valuation band for a dwelling is identified in each of the three financial years in the transitional period (or part of such a financial year). A transitional valuation band is only to be identified in relation to a person who falls within regulation 3(2)(c). In a financial year in the transitional period the relevant number of valuation band increases above the original valuation band as shown in column (1) of the Schedule is to be reduced by the corresponding number of bands set out in column (2), (3) or (4) for that financial year. The number of valuation band increases derived from such a calculation is added to the original valuation band to ascertain the appropriate transitional valuation band for each financial year (or part of a financial year) in the transitional period.

Regulation 5 provides that where a transitional valuation band applies to a dwelling it is to be taken as the basis for determining and calculating liability to pay council tax.

Regulation 6 provides that during the transitional period regulation 4(6) of the Council Tax (Reductions for Disabilities) Regulations 1992 ("the 1992 Regulations") is to be read as including a reference to regulations made under section 13B of the 1992 Act (i.e. these Regulations). The amount of council tax payable, as calculated under regulation 4 of the 1992 Regulations is therefore modified by reference to the transitional arrangements made by these Regulations.

The Table in the Schedule to these Regulations sets out in column (1) the number of valuation band increases as at 1 April 2005 which are relevant for the

rheoliad 4. Mae colofnau (2), (3) a (4) o'r Tabl yn nodi'n unol â hynny gan ba nifer cyfatebol o fandiau prisio y gostyngir nifer y bandiau y bydd annedd yn codi fel a welir yng ngholofn (1), a hynny yn y flwyddyn ariannol gyntaf, yr ail flwyddyn ariannol a'r drydedd yn y cyfnod trosiannol.

purposes of regulation 4. Columns (2), (3) and (4) of the Table set out accordingly the corresponding number of valuation bands by which column (1) increases are reduced in the first, second and third financial years in the transitional period.

2004 Rhif 3142 (Cy.270)**2004 No. 3142 (W.270)****Y DRETH GYNGOR, CYMRU****COUNCIL TAX, WALES****Rheoliadau'r Dreth Gyngor
(Trefniadau Trosiannol) (Cymru)
2004****The Council Tax (Transitional
Arrangements) (Wales)
Regulations 2004***Wedi'u gwneud* 30 Tachwedd 2004*Made* 30 November 2004*Yn dod i rym* 1 Rhagfyr 2004*Coming into force* 1 December 2004

Mae Cynulliad Cenedlaethol Cymru'n gwneud y Rheoliadau canlynol drwy arfer y pwerau a roddwyd iddo o dan adran 13B(2) o Ddeddf Cyllid Llywodraeth Leol 1992(a) a thrwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol o dan adrannau 13 a 113(1) a (2) o'r Ddeddf honno ac a freiniwyd bellach yng Nghynulliad Cenedlaethol Cymru i'r graddau y maent yn arferadwy mewn perthynas â Chymru(b):

The National Assembly for Wales makes the following Regulations in exercise of the powers conferred on it under section 13B(2) of the Local Government Finance Act 1992(a) and in exercise of the powers conferred on the Secretary of State under sections 13 and 113(1) and (2) of that Act which are now vested in the National Assembly for Wales so far as exercisable in relation to Wales(b):

Enwi, cychwyn a chymhwyso

1.-(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Trefniadau Trosiannol) (Cymru) 2004 a deuant i rym ar 1 Rhagfyr 2004.

(2) Mae'r Rheoliadau hyn yn gymwys i Gymru'n unig.

Name, commencement and application

1.-(1) These Regulations are called the Council Tax (Transitional Arrangements) (Wales) Regulations 2004 and come into force on 1 December 2004.

(2) These Regulations apply only to Wales.

Dehongli**2. Yn y Rheoliadau hyn -**

ystyr "yr ail flwyddyn drosiannol" ("*second transitional year*") yw'r flwyddyn ariannol sy'n cychwyn ar 1 Ebrill 2006;

ystyr "band prisio gwreiddiol" ("*original valuation band*") yw'r band prisio sydd yn gymwys i anedd ar neu ar gyfer 31 Mawrth 2005;

ystyr "band prisio trosiannol" ("*transitional valuation band*") yw band prisio sy'n gymwys i'r anedd yn ystod y cyfnod trosiannol yn unol â rheoliad 4;

Interpretation**2. In these Regulations -**

"the 1992 Regulations" ("*Rheoliadau 1992*") means the Council Tax (Reductions for Disabilities) Regulations 1992(c);

"the 1993 Regulations" ("*Rheoliadau 1993*") means the Council Tax (Alteration of Lists and Appeals) Regulations 1993(d);

"first transitional year" ("*y flwyddyn drosiannol gyntaf*") means the financial year commencing on 1 April 2005;

"original valuation band" ("*band prisio*")

(a) 1992 p.14.

(b) *Gweler* Gorchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672).

(a) 1992 c.14.

(b) *See* the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).

(c) S.I. 1992/554 as amended by S.I. 1993/195, S.I. 1996/309, S.I. 1997/261, S.I. 1998/266, S.I. 1999/1004 and S.I. 2000/501.

(d) S.I. 1993/290 as amended by S.I. 1994/1746, S.I. 1996/613, S.I. 1995/363, S.I. 2000/409 and S.I. 2001/1439. There are other amendments to this S.I. which are not relevant to these Regulations.

ystyr "cyfnod trosiannol" ("*transitional period*") yw'r cyfnod o 1 Ebrill 2005 hyd 31 Mawrth 2008;

ystyr "y drydedd flwyddyn drosiannol" ("*third transitional year*") yw'r flwyddyn ariannol sy'n cychwyn ar 1 Ebrill 2007;

ystyr "y flwyddyn drosiannol gyntaf" ("*first transitional year*") yw'r flwyddyn ariannol sy'n cychwyn ar 1 Ebrill 2005;

ystyr "nifer perthnasol y bandiau prisio y bydd annedd yn codi" ("*relevant number of valuation band increases*") yw nifer y bandiau prisio'n uwch na'r band prisio gwreiddiol y bydd annedd wedi codi yn y rhestr brisio sy'n gymwys i'r annedd honno ar neu ar gyfer 1 Ebrill 2005;

ystyr "Rheoliadau 1992" ("*the 1992 Regulations*") yw Rheoliadau'r Dreth Gyngor (Gostyngiadau am Anabledau) 1992(a);

ystyr "Rheoliadau 1993" ("*the 1993 Regulations*") yw Rheoliadau'r Dreth Gyngor (Newid Rhestri ac Apelau) 1993(b).

Cymhwyster

3.-(1) Yn ddarostyngedig i baragraffau (2), (3), (4) a (5) mae bandiau prisio trosiannol sy'n gymwys i annedd i'w dynodi'n unol â rheoliad 4 ar gyfer y cyfnod trosiannol.

(2) Dim ond yn yr amgylchiadau canlynol y mae band prisio trosiannol i'w ddynodi mewn perthynas ag annedd:

- (a) rhaid i'r annedd fod yn annedd oedd ar restr brisio ar neu ar gyfer 31 Mawrth 2005; a
- (b) rhaid i'r annedd fod wedi codi nifer perthnasol o fandiau prisio, sef dau fand prisio neu fwy; ac
- (c) bod y person sy'n atebol am dalu'r dreth gyngor ar yr annedd ar 31 Mawrth 2005 (neu, os oes mwy nag un person yn atebol, bod o leiaf un o'r personau hynny) hefyd yn atebol am dalu'r dreth gyngor ar yr annedd honno ar 1 Ebrill 2005 a'i fod yn atebol yn yr un modd ar ryw adeg neu adegau eraill yn ystod y cyfnod trosiannol.

(3) Nid yw band prisio trosiannol i fod yn gymwys i annedd yn ystod unrhyw gyfnod pan fo'r annedd yn dod o fewn dosbarth o anheddau a ragnodwyd naill ai gan reoliad 4 (Dosbarth A) neu gan reoliad 5 (Dosbarth B) o Reoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig o Anheddau) (Cymru) 1998(c).

gwreiddiol") means the valuation band applicable to a dwelling on or for 31 March 2005;

"relevant number of valuation band increases" ("*nifer perthnasol y bandiau prisio y bydd annedd yn codi*") means the number of valuation bands by which a dwelling has increased in the valuation list applicable to that dwelling on or for 1 April 2005 above the original valuation band;

"second transitional year" ("*yr ail flwyddyn drosiannol*") means the financial year commencing on 1 April 2006;

"third transitional year" ("*y drydedd flwyddyn drosiannol*") means the financial year commencing on 1 April 2007;

"transitional period" ("*cyfnod trosiannol*") means the period from 1 April 2005 to 31 March 2008;

"transitional valuation band" ("*band prisio trosiannol*") means a valuation band applicable to the dwelling during the transitional period in accordance with regulation 4.

Qualification

3.-(1) Subject to paragraphs (2), (3), (4) and (5), transitional valuation bands applicable to a dwelling are to be identified for the transitional period in accordance with regulation 4.

(2) A transitional valuation band is only to be identified in respect of a dwelling in the following circumstances:

- (a) the dwelling must be a dwelling which was on a valuation list on or for 31 March 2005; and
- (b) the dwelling must have been the subject of a relevant number of valuation band increases being two or more valuation bands; and
- (c) the person liable for council tax for the dwelling on 31 March 2005 (or, if more than one person is liable, at least one of those persons) is also liable for council tax for that dwelling on 1 April 2005 and is so liable at some other time or times during the transitional period.

(3) No transitional valuation band is to apply to a dwelling during any period when it falls within a class of dwellings prescribed by either regulation 4 (Class A) or regulation 5 (Class B) of the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998(a).

(a) O.S. 1992/554 fel y'i diwygir gan O.S. 1993/195, O.S. 1996/309, O.S. 1997/261, O.S. 1998/266, O.S. 1999/1004 ac O.S. 2000/501.

(b) O.S. 1993/290 fel y'i diwygir gan O.S. 1994/1746, O.S. 1996/613, O.S. 1995/363, O.S. 2000/409 ac O.S. 2001/1439. Gwnaed diwygiadau eraill i'r O.S. hwn nad ydynt yn berthnasol i'r Rheoliadau hyn.

(c) O.S. 1998/105 fel y'i diwygir gan O.S. 2004/452 (Cy. 43).

(a) S.I. 1998/105 as amended by S.I. 2004/452 (W. 43).

(4) Os yw'r band prisio sy'n gymwys i annedd yn codi, fel canlyniad i newid y rhestr brisio yn ystod y cyfnod trosiannol, i fand sydd ddau neu fwy yn uwch na'r band prisio gwreiddiol yna, yn ddarostyngedig i baragraff (5), rhaid ymdrin â'r annedd fel pe bai wedi codi nifer perthnasol o fandiau prisio, sef dau neu fwy.

(5) Os yw annedd i'w thrin o dan baragraff (4) fel pe bai wedi codi nifer perthnasol o fandiau prisio, sef dau fand prisio neu fwy, dim ond o'r dyddiad y newidir y rhestr brisio yn unol â Rheoliadau 1993 neu y tybir y'i newidir felly y mae unrhyw fand prisio trosiannol a ddynodir mewn cysylltiad â'r annedd i fod yn gymwys:

- (a) yn y flwyddyn drosiannol gyntaf, yn unol â rheoliad 4(3);
- (b) yn yr ail flwyddyn drosiannol, yn unol â rheoliad 4(4);
- (c) yn y drydedd flwyddyn drosiannol, yn unol â rheoliad 4(5).

Dynodi bandiau prisio trosiannol

4.-(1) Yn ddarostyngedig i reoliadau 3(5) a 6, mae'r band prisio trosiannol ar gyfer annedd yn ystod y cyfnod trosiannol i'w ddynodi'n unol â'r paragraffau canlynol ar gyfer pob un o flynyddoedd y cyfnod trosiannol neu ran o un o'r blynyddoedd hynny a dim ond mewn perthynas â pherson sy'n dod o fewn rheoliad 3(2)(c) y mae i'w ddynodi.

(2) At ddibenion y flwyddyn drosiannol gyntaf dynodir y band prisio trosiannol sy'n gymwys i'r annedd:

- (a) drwy ostwng nifer perthnasol y bandiau y bydd annedd yn codi ac a welir yng ngholofn (1) o'r Tabl yn yr Atodlen, a hynny gan y nifer cyfatebol o fandiau prisio a welir yng ngholofn (2) o'r Tabl hwnnw; a
- (b) drwy godi'r band prisio gwreiddiol, a hynny nifer gostyngol y bandiau prisio y bydd annedd yn codi fel a ddynodir yn unol ag is-baragraff (a).

(3) At ddibenion yr ail flwyddyn drosiannol dynodir y band prisio trosiannol sy'n gymwys i'r annedd:

- (a) drwy ostwng nifer perthnasol y bandiau y bydd annedd yn codi ac a welir yng ngholofn (1) o'r Tabl yn yr Atodlen, a hynny gan y nifer cyfatebol o fandiau prisio a welir yng ngholofn (2) o'r Tabl hwnnw; a
- (b) drwy godi'r band prisio gwreiddiol, a hynny nifer gostyngol y bandiau prisio y bydd annedd yn codi fel a ddynodir yn unol ag is-baragraff (a).

(4) At ddibenion y drydedd flwyddyn drosiannol

(4) Where as a result of an alteration to the valuation list during the transitional period, the valuation band applicable to a dwelling increases by two or more bands above the original valuation band then, subject to paragraph (5), the dwelling must be treated as having been subject to a relevant number of valuation band increases being two or more valuation bands.

(5) Where a dwelling is to be treated under paragraph (4) as having been subject to a relevant number of valuation band increases being two or more valuation bands any transitional valuation band identified in respect of the dwelling is only to apply from the date on which the valuation list is altered or deemed to be altered in accordance with the 1993 Regulations:

- (a) in the first transitional year, in accordance with regulation 4(2);
- (b) in the second transitional year, in accordance with regulation 4(3);
- (c) in the third transitional year, in accordance with regulation 4(4).

Identification of transitional valuation bands

4.-(1) Subject to regulations 3(5) and 6, the transitional valuation band for a dwelling during the transitional period is to be identified for each year of the transitional period or part of such year in accordance with the following paragraphs and is only to be identified in relation to a person who falls within regulation 3(2)(c).

(2) For the purposes of the first transitional year the transitional valuation band applicable to the dwelling is identified by:

- (a) reducing the relevant number of band increases shown in column (1) of the Table in the Schedule by the corresponding number of valuation bands in column (2) of that Table; and
- (b) increasing the original valuation band by the reduced number of valuation band increases identified in accordance with sub-paragraph (a).

(3) For the purposes of the second transitional year the transitional valuation band applicable to the dwelling is identified by:

- (a) reducing the relevant number of band increases shown in column (1) of the Table in the Schedule by the corresponding number of valuation bands in column (3) of that Table; and
- (b) increasing the original valuation band by the reduced number of valuation band increases identified in accordance with sub-paragraph (a).

(4) For the purposes of the third transitional year the

dynodir y band prisio trosiannol sy'n gymwys i'r annedd:

- (a) drwy ostwng nifer perthnasol y bandiau y bydd annedd yn codi ac a welir yng ngholofn (1) o'r Tabl yn yr Atodlen, a hynny gan y nifer cyfatebol o fandiau prisio a welir yng ngholofn (2) o'r Tabl hwnnw; a
- (b) drwy godi'r band prisio gwreiddiol, a hynny nifer gostyngol y bandiau prisio y bydd annedd yn codi fel a ddynodir yn unol ag is-baragraff (a).

Effaith dynodi bandiau prisio trosiannol

5. Os yw band prisio trosiannol wedi'i ddynodi mewn cysylltiad ag annedd ar gyfer y cyfnod trosiannol neu unrhyw ran ohono, rhaid penderfynu ar atebolrwydd i dalu treth gyngor ar yr annedd honno a chyfrifo'r dreth gyngor fel pe bai cyfeiriadau yn Neddf 1992 at y band prisio a restrir ar gyfer yr annedd yn gyfeiriadau at y band prisio trosiannol y dynodir ei fod yn gymwys i'r annedd honno.

Cymhwyso Rheoliadau 1992 yn ystod y cyfnod trosiannol

6. Mae paragraff (6)(a) o reoliad 4 (Cyfrifo'r swm sy'n daladwy) o Reoliadau 1992 i'w ddarllen fel pe bai'r cyfeiriad at reoliadau a wnaed o dan adran 13 o Ddeddf Cyllid Llywodraeth Leol 1992 yn cyfeirio at reoliadau a wnaed o dan adran 13B hefyd(a).

Llofnodwyd ar ran Cynulliad Cenedlaethol Cymru o dan adran 66(1) o Ddeddf Llywodraeth Cymru 1998(b).

30 Tachwedd 2004

John Marek

Dirprwy Lywydd y Cynulliad Cenedlaethol

(a) Mewnosodwyd adran 13B o Ddeddf Cyllid Llywodraeth Leol 1992 gan adran 79 (Trefniadau Trosiannol) o Ddeddf Llywodraeth Leol 2003 (p.26).

(b) 1998 p.38.

transitional valuation band applicable to the dwelling is identified by:

- (a) reducing the relevant number of band increases shown in column (1) of the Table in the Schedule by the corresponding number of valuation bands in column (4) of that Table; and
- (b) increasing the original valuation band by the reduced number of valuation band increases identified in accordance with sub-paragraph (a).

Effect of the identification of transitional valuation bands

5. Where a transitional valuation band has been identified in respect of a dwelling for the transitional period or any part thereof, liability to pay council tax in respect of that dwelling must be determined and calculated as if references in the 1992 Act to the valuation band listed for the dwelling were references to the transitional valuation band identified as applying to that dwelling.

Application of the 1992 Regulations during transitional period

6. Paragraph (6)(a) of Regulation 4 (Calculation of amount payable) of the 1992 Regulations is to be read as if the reference to regulations made under section 13 of the Local Government Finance Act 1992 referred also to regulations made under section 13B(a).

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(b).

30 November 2004

The Deputy Presiding Officer of the National Assembly

(a) Section 13B of the Local Government Finance Act 1992 was inserted by section 79 (Transitional Arrangements) of the Local Government Act 2003 (c.26).

(b) 1998 c.38.

YR ATODLEN

Rheoliad 4

Tabl

<i>Colofn (1)</i>	<i>Colofn (2)</i>	<i>Colofn (3)</i>	<i>Colofn (4)</i>
<i>Nifer y bandiau prisio'n uwch na'r band prisio gwreiddiol y mae annedd yn codi ar 1 Ebrill 2005</i>	<i>Yn y flwyddyn drosiannol gyntaf (2005/06) gostyngir nifer y bandiau prisio y y bydd annedd yn codi, fel a welir yng ngholofn (1), gan y nifer hwn</i>	<i>Yn yr ail flwyddyn drosiannol (2006/07) gostyngir nifer y bandiau prisio y bydd annedd yn codi, fel a welir yng ngholofn (1), gan y nifer hwn</i>	<i>Yn y drydedd flwyddyn drosiannol (2007/08) gostyngir nifer y bandiau prisio y bydd annedd yn codi, fel a welir yng ngholofn (1), gan y nifer hwn</i>
8	7	6	5
7	6	5	4
6	5	4	3
5	4	3	2
4	3	2	1
3	2	1	0
2	1	0	0

SCHEDULE

Regulation 4

Table

<i>Column (1)</i>	<i>Column (2)</i>	<i>Column (3)</i>	<i>Column (4)</i>
<i>Number of valuation band increases above the original valuation band as at 1 April 2005</i>	<i>Number of valuation bands by which column (1) increases are reduced in the first transitional year (2005/06)</i>	<i>Number of valuation bands by which column (1) increases are reduced in the second transitional year year (2006/07)</i>	<i>Number of valuation bands by which column (1) increases are reduced in the third year (2007/08)</i>
8	7	6	5
7	6	5	4
6	5	4	3
5	4	3	2
4	3	2	1
3	2	1	0
2	1	0	0

OFFERYNNAU STATUDOL

2004 Rhif 3142 (Cy.270)

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor
(Trefniadau Trosiannol) (Cymru)
2004

STATUTORY INSTRUMENTS

2004 No. 3142 (W.270)

COUNCIL TAX, WALES

The Council Tax (Transitional
Arrangements) (Wales)
Regulations 2004

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