



CYNULLIAD CENEDLAETHOL CYMRU

NATIONAL ASSEMBLY FOR WALES

OFFERYNNAU STATUDOL

STATUTORY INSTRUMENTS

**2004 Rhif 452 (Cy.43)**

**2004 No. 452 (W.43)**

**Y DRETH GYNGOR, CYMRU**

**COUNCIL TAX, WALES**

Rheoliadau'r Dreth Gyngor  
(Dosbarthau Rhagnodedig ar  
Anheddau) (Cymru) (Diwygio)  
2004

The Council Tax (Prescribed  
Classes of Dwellings) (Wales)  
(Amendment) 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 12 o Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992") (Disgowntiau: darpariaeth arbennig i Gymru), fel y'i hamnewidiwyd gan adran 75(2) o Ddeddf Llywodraeth Leol 2003, yn rhoi pŵer i Gynulliad Cenedlaethol Cymru ragnodi, drwy reoliadau, un neu ragor o ddsbarthau ar anheddau yng Nghymru at ddibenion penodol fel y'u nodir yn isadrannau (3) a (4) o'r adran honno. Mae'r Rheoliadau hyn yn cael eu gwneud o dan adrannau 12 a 113(1) o Ddeddf 1992 ac maent yn rhagnodi dosbarth newydd ar anheddau.

Section 12 of the Local Government Finance Act 1992 ("the 1992 Act") (Discounts: special provision for Wales) as substituted by section 75(2) of the Local Government Act 2003 provides the power for the National Assembly for Wales, by regulations, to prescribe one or more classes of dwellings in Wales for certain purposes as set out in sub-sections (3) and (4) of that section. These Regulations are made under sections 12 and 113(1) of the 1992 Act and prescribe a new class of dwellings.

Rhagnododd Rheoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) 1998 ("Rheoliadau 1998") ddau ddsbarth ar anheddau (Dosbarth A a Dosbarth B) at ddibenion adran 12 o Ddeddf 1992. Yr oedd y ddsbarthau hynny yn gymwys ar gyfer pob blwyddyn ariannol a oedd yn dechrau ar neu ar ôl 1 Ebrill 1998. Yn rheoliad 3 mae'r Rheoliadau hyn yn diwygio Rheoliadau 1998 drwy ragnodi dosbarth ychwanegol ar anheddau (Dosbarth C) a fydd yn gymwys ar gyfer pob blwyddyn ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2004. Mae Dosbarth C yn cynnwys pob annedd drethadwy yng Nghymru sydd heb ei meddiannu ac sydd i raddau helaeth heb ei dodrefnu. Effaith rhagnodi Dosbarth C yw caniatáu i awdurdodau bilio yng Nghymru leihau neu derfynu, o 1 Ebrill 2004 ymlaen, y disgownt treth gyngor ar gyfer anheddau trethadwy sydd heb eu meddiannu ac sydd i raddau helaeth heb eu dodrefnu.

The Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998 ("the 1998 Regulations") prescribed two classes of dwellings (Class A and Class B) for the purposes of section 12 of the 1992 Act. Those classes applied for each financial year beginning on or after 1st April 1998. In regulation 3 these Regulations amend the 1998 Regulations by the prescription of an additional class of dwellings (Class C) which shall apply for each financial year commencing on or after 1st April 2004. Class C comprises every chargeable dwelling in Wales which is unoccupied and substantially unfurnished. The effect of the prescription of Class C is that billing authorities in Wales may, from 1st April 2004, reduce or end the council tax discount for chargeable dwellings which are unoccupied and substantially unfurnished.

Mae rheoliad 3(4) yn diwygio Rheoliadau 1998 i ddiweddarau diffiniadau penodol yn y Rheoliadau hynny drwy gyfeirio at Ddeddf Treth Incwm (Enillion a Phensiynau) 2003.

Regulation 3(4) amends the 1998 Regulations to update certain definitions in those Regulations by reference to the Income Tax (Earnings and Pensions) Act 2003.

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*Wedi'u gwneud* 24 Chwefror 2004  
*Yn dod i rym* 25 Chwefror 2004

*Made* 24th February 2004  
*Coming into force* 25th February 2004

Mae Cynulliad Cenedlaethol Cymru drwy hyn yn gwneud y Rheoliadau canlynol drwy arfer y pwerau a roddwyd iddo gan adrannau 12 a 113(1) o Ddeddf Cyllid Llywodraeth Leol 1992(a):

The National Assembly for Wales hereby makes the following Regulations in exercise of the powers conferred on it by sections 12 and 113(1) of the Local Government Finance Act 1992(a):

**Enwi, cychwyn a chymhwysio****Name, commencement and application**

1.-(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) (Diwygio) 2004 a deuant i rym ar 25 Chwefror 2004.

1.-(1) -These Regulations are called the Council Tax (Prescribed Classes of Dwellings) (Wales) (Amendment) Regulations 2004 and come into force on the 25th February 2004.

(2) Mae'r Rheoliadau hyn yn gymwys i anheddau yng Nghymru yn unig.

(2) These Regulations apply to dwellings in Wales only.

**Dehongli****Interpretation**

2. Yn y Rheoliadau hyn -

2. In these Regulations -

ystyr "Rheoliadau 1998" yw Rheoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) 1998(b).

"the 1998 Regulations" means the Council Tax (Prescribed Classes of Dwellings) (Wales) Regulations 1998(b).

**Diwygiadau i Reoliadau 1998****Amendments to the 1998 Regulations**

3. Mae Rheoliadau 1998 yn cael eu diwygio fel a ganlyn:

3. The 1998 Regulations are amended as follows:

(1) Yn rheoliad 2, ar ôl y diffiniad o "Class B", mewnosodwch y canlynol -

(1) In regulation 2 after the definition of "Class B" insert the following -

""Class C" means the class of dwellings described in regulation 5A;".

""Class C" means the class of dwellings described in regulation 5A;".

(a) 1992 p.14. Amnewidiwyd adran 12 gan adran 75(2) o Ddeddf Llywodraeth Leol 2003. Mae adran 113(1) wedi'i diwygio gan adran 127(1) o'r Ddeddf honno a pharagraffau 40, 52(1) a 52(2) o Atodlen 7 iddi.

(b) O.S. 1998/105. *Gweler* adran 75(3) o Ddeddf Llywodraeth Leol 2003 ar gyfer effaith barhaol y Rheoliadau hyn.

(a) 1992 c.14. Section 12 was substituted by section 75(2) of the Local Government Act 2003. Section 113(1) has been amended by section 127(1) of, and paragraphs 40, 52(1) and 52(2) of Schedule 7 to, that Act.

(b) S.I. 1998/105. *See* section 75(3) of the Local Government Act 2003 for the continued effect of these Regulations.

(2) Yn rheoliad 3 rhifwch y geiriad presennol yn baragraff (1) ac ar ôl y paragraff hwnnw mewnosodwch -

"(2) Class C is prescribed as a class of dwellings for the purposes of section 12 of the Act for each financial year beginning on or after 1st April 2004."

(3) Ar ôl diwedd rheoliad 5 mewnosodwch y canlynol -

**"5A. Class C**

The class of dwellings described in this regulation ("Class C") comprises every chargeable dwelling in Wales -

- (a) which is unoccupied; and
- (b) which is substantially unfurnished."

(4) Ym mharagraff 3 o'r Atodlen yn lle'r geiriau "section 168(8) to (10) and (12) of the Income and Corporation Taxes Act 1988"**(a)** rhowch y geiriau "sections 67 and 69 of the Income Tax (Earnings and Pensions) Act 2003**(b)** in relation to the benefits code".

(2) In regulation 3 number the existing wording as paragraph (1) and after that paragraph insert -

"(2) Class C is prescribed as a class of dwellings for the purposes of section 12 of the Act for each financial year beginning on or after 1st April 2004."

(3) After the end of regulation 5 insert the following -

**"5A. Class C**

The class of dwellings described in this regulation ("Class C") comprises every chargeable dwelling in Wales -

- (a) which is unoccupied; and
- (b) which is substantially unfurnished."

(4) In paragraph 3 of the Schedule for "section 168(8) to (10) and (12) of the Income and Corporation Taxes Act 1988"**(a)** substitute "sections 67 and 69 of the Income Tax (Earnings and Pensions) Act 2003**(b)** in relation to the benefits code".

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

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

24 Chwefror 2004

24th February 2004

*D. Elis-Thomas*

Llywydd y Cynulliad Cenedlaethol

The Presiding Officer of the National Assembly

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(a) 1988 p.1.  
(b) 2003 p.1.  
(c) 1998 p.38.

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(a) 1988 c.1  
(b) 2003 c.1  
(c) 1998 c.38.

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**£3.00**

W41/03/04

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ISBN 0-11-090891-0



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