



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2013 Rhif 570 (Cy.66)

2013 No. 570 (W.66)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

Rheoliadau'r Dreth Gyngor
(Gweinyddu a Gorfodi) (Diwygio
Rhif 2) (Cymru) 2013

The Council Tax (Administration
and Enforcement) (Amendment
No. 2) (Wales) Regulations 2013

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Mae Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992 ("Rheoliadau 1992") yn gwneud darpariaeth ynglŷn â bilio, casglu a gorfodi'r dreth gyngor. Mae'r Rheoliadau hyn yn diwygio Rheoliadau 1992 mewn perthynas â Chymru er mwyn gwneud darpariaeth ynglŷn â'r amgylchiadau lle y caiff swyddog Cyllid a Thollau ddarparu gwybodaeth i bersonau cymwys, ac at ba ddibenion. Mae'r Rheoliadau hyn hefyd yn ehangu cymhwysiad y darpariaethau yn Rheoliadau 1992 ynglŷn â chasglu arian am gosbau, ac yn diwygio Rheoliadau 1992 er mwyn cymryd i ystyriaeth y ffaith bod Deddf Diwygio Lles 2012 wedi cyflwyno credyd cynhwysol.

The Council Tax (Administration and Enforcement) Regulations 1992 ("the 1992 Regulations") make provision about the billing, collection and enforcement of council tax. These Regulations amend the 1992 Regulations in relation to Wales to make provision about the circumstances in which a Revenue and Customs official may supply information to qualifying persons, and for what purposes. These Regulations also extend the application of the provisions within the 1992 Regulations relating to the collection of penalties, and amend the 1992 Regulations to account for the introduction of universal credit by the Welfare Reform Act 2012.

Mae rheoliad 3 yn diwygio Rheoliadau 1992 er mwyn mewnosod diffiniadau o "council tax offences", "detection of fraud regulations" ac "universal credit".

Regulation 3 amends the 1992 Regulations to insert definitions for "council tax offences", "detection of fraud regulations" and "universal credit".

Mae rheoliad 4 yn nodi at ba ddibenion y caiff swyddog Cyllid a Thollau ddarparu gwybodaeth sy'n ymwneud â'r dreth gyngor i berson cymwys; at ba ddibenion eraill y caniateir defnyddio'r wybodaeth hon; ac at ba ddibenion y caniateir darparu'r wybodaeth hon i berson cymwys arall.

Regulation 4 sets out the purposes for which a Revenue and Customs official may supply information relating to council tax to a qualifying person; other purposes this information may be used for; and the purposes for which this information can be supplied to another qualifying person.

Mae rheoliadau 5 a 6 yn diwygio rheoliadau 27 a 29 o Rheoliadau 1992, sy'n ymdrin â chasglu arian am gosbau, er mwyn darparu ar gyfer casglu arian am gosbau a osodir yn unol â rheoliadau 13, 14, 16 ac 17 o Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Darganfod Twyll a Gorfodi) (Cymru) 2013 ("y Rheoliadau darganfod twyll").

Regulations 5 and 6 amend regulations 27 and 29 of the 1992 Regulations, which deal with the collection of penalties, to provide for the collection of penalties imposed in accordance with regulations 13, 14, 16 and 17 of the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (Wales) Regulations 2013 ("the detection of fraud Regulations").

Mae rheoliadau 7 i 9 ac 11 yn gwneud diwygiadau canlyniadol er mwyn cymryd i ystyriaeth y ffaith bod credyd cynhwysol wedi ei gyflwyno.

Mae rheoliad 10 yn diwygio rheoliad 58 o Reoliadau 1992 er mwyn caniatáu casglu arian am gosbau a osodir yn unol â rheoliadau 13, 14, 16 ac 17 o'r Rheoliadau darganfod twyll fel atebolrwydd sy'n ddyledus ar adeg marwolaeth.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar wneud Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, paratowyd asesiad effaith rheoleiddiol o'r costau a'r buddiannau sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi o'r asesiad gan yr Is-adran Cyllid Llywodraeth Leol a Pherfformiad Gwasanaethau Cyhoeddus, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

Regulations 7 to 9 and 11 make consequential amendments to account for the introduction of universal credit.

Regulation 10 amends regulation 58 of the 1992 Regulations to permit the collection of penalties imposed in accordance with regulations 13, 14, 16 and 17 of the detection of fraud Regulations as outstanding liabilities on death.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained at Local Government Finance and Public Service Performance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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**Rheoliadau'r Dreth Gyngor
(Gweinyddu a Gorfodi) (Diwygio
Rhif 2) (Cymru) 2013**

**The Council Tax (Administration
and Enforcement) (Amendment
No. 2) (Wales) Regulations 2013**

Gwnaed 12 Mawrth 2013

Made 12 March 2013

*Gosodwyd gerbron Cynulliad
Cenedlaethol Cymru* 12 Mawrth 2013

*Laid before the National
Assembly for Wales* 12 March 2013

Yn dod i rym yn unol â rheoliad 1

*Coming into force in accordance with
regulation 1*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd iddynt gan adran 113(2) o Ddeddf Cyllid Llywodraeth Leol 1992(1), a pharagraff 15B o Atodlen 2 i'r Ddeddf honno, ac a roddwyd i'r Ysgrifennydd Gwladol gan adran 113(2) o'r Ddeddf honno, paragraff 6 o Atodlen 3 i'r Ddeddf honno, a pharagraffau 1 a 12 o Atodlen 4 i'r Ddeddf honno(2) ac a freiniwyd bellach ynddynt hwy(3).

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon them by section 113(2) of, and paragraph 15B of Schedule 2 to the Local Government Finance Act 1992(1), and conferred upon the Secretary of State by section 113(2) of, paragraph 6 of Schedule 3 to, and paragraphs 1 and 12 of Schedule 4 to that Act(2) and now vested in them(3).

Yn unol â pharagraff 15B(6) o Atodlen 2 i'r Ddeddf honno mae Comisiynwyr Cyllid a Thollau Ei Mawrhydi wedi cydsynio i'r Rheoliadau hyn gael eu gwneud.

In accordance with paragraph 15B(6) of Schedule 2 to that Act the Commissioners for Her Majesty's Revenue and Customs have consented to the making of these Regulations.

(1) 1992 p.14. Diwygiwyd adran 113(2) gan adran 80 o Ddeddf Lleoliaeth 2011 a mewnosodwyd paragraff 15B o Atodlen 2 i Ddeddf Cyllid Llywodraeth Leol 1992 gan adran 17(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 2012 (p.17).

(1) 1992 c.14. Section 113(2) was amended by section 80 of the Localism Act 2011 and paragraph 15B of Schedule 2 to the Local Government Finance Act 1992 was inserted by section 17(1) and (2) of the Local Government Finance Act 2012 (c.17).

(2) Diwygiwyd paragraff 6 o Atodlen 3 i Ddeddf Cyllid Llywodraeth Leol 1992 (p.14) gan adran 14 o Ddeddf Cyllid Llywodraeth Leol 2012 (p.17). Diwygiwyd paragraff 12 o Atodlen 4 i Ddeddf Cyllid Llywodraeth Leol 1992 gan adran 14 o Ddeddf Credyd Pensiwn y Wladwriaeth 2002 (p.16), ac Atodlen 2 i'r Ddeddf honno, adran 28 o Ddeddf Diwygio Lles 2007 (p.5) ac Atodlen 3 i'r Ddeddf honno, ac adrannau 9 a 61 o Ddeddf Diwygio Lles 2009 (p.24), ac Atodlen 2 i'r Ddeddf honno. Mae paragraff 12 yn cael ei ddiwygio ymhellach gan adrannau 31 a 37 o Ddeddf Diwygio Lles 2012 (p.24), ac Atodlenni 2 a 14 i'r Ddeddf honno, ond ar adeg gwneud y Rheoliadau hyn nid yw'r diwygiadau eto mewn grym.

(2) Paragraph 6 of Schedule 3 to the Local Government Finance Act 1992 (c.14) was amended by section 14 of the Local Government Finance Act 2012 (c.17). Paragraph 12 of Schedule 4 to the Local Government Finance Act 1992 was amended by section 14 of and Schedule 2 to, the State Pension Credit Act 2002 (c.16), section 28 of and Schedule 3 to, the Welfare Reform Act 2007 (c.5) and sections 9 and 61 of, and Schedule 2 to, the Welfare Reform Act 2009 (c.24). Paragraph 12 is further amended by sections 31 and 37 of, and Schedules 2 and 14 to, the Welfare Reform Act 2012 (c.24), but at the time of making these Regulations the amendments are not yet in force.

(3) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, i'r graddau y maent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672), erthygl 2 ac Atodlen 1. Trosglwyddwyd y swyddogaethau hynny wedi hynny i Weindogion Cymru yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p.32).

(3) Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672), article 2 and Schedule 1. Those functions were subsequently transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c.32).

Enwi, cychwyn a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) (Diwygio Rhif 2) (Cymru) 2013. Yn ddarostyngedig i baragraff (3), daw'r Rheoliadau hyn i rym ar 1 Ebrill 2013.

(2) Daw rheoliadau 3(c) i (e), 7 i 9 ac 11 i rym ar 29 Ebrill 2013.

(3) Mae'r Rheoliadau hyn yn gymwys o ran Cymru.

Diwygio Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992

2. Mae Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992(1) wedi eu diwygio yn unol â rheoliadau 3 i 11.

3. Yn rheoliad 1 (enwi, cychwyn a dehongli)—

(a) ar ôl y diffiniad o "business day" mewnosoder—

""council tax offence" has the same meaning as in the detection of fraud regulations;"

(b) ar ôl y diffiniad o "demand notice regulations" mewnosoder—

""detection of fraud regulations" means the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (Wales) Regulations 2013(2);"

(c) ar ddiwedd y diffiniad o "exempt dwelling", hepgorer "and";

(d) ar ddiwedd y diffiniad o "managing agent" hepgorer "." a mewnosoder "; and";

(e) ar ôl y diffiniad o "managing agent" mewnosoder—

""universal credit" means universal credit under Part 1 of the Welfare Reform Act 2012(3)."

4. Ar ôl rheoliad 5 (gwybodaeth o ran marwolaethau) mewnosoder—

"Purposes for which a Revenue and Customs official may supply information

5A. The purposes prescribed under paragraph 15B(1) of Schedule 2 to the Act are—

- (a) making a council tax reduction scheme;
- (b) determining a person's entitlement or continued entitlement to a reduction under a council tax reduction scheme;

(1) O.S. 1992/613. Gwnaed diwygiadau perthnasol gan O.S. 1992/3008, O.S. 1995/22, O.S. 2004/785, O.S. 2009/2709 ac O.S. 2013/62 (Cy.13).

(2) O.S. 2013/588 (Cy.67).

(3) 2012 (p.5).

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Administration and Enforcement) (Amendment No. 2) (Wales) Regulations 2013. Subject to paragraph (3), these Regulations come into force on 1 April 2013.

(2) Regulations 3(c) to (e), 7 to 9 and 11 come into force on 29 April 2013.

(3) These Regulations apply in relation to Wales.

Amendment of the Council Tax (Administration and Enforcement) Regulations 1992

2. The Council Tax (Administration and Enforcement) Regulations 1992(1) are amended in accordance with regulations 3 to 11.

3. In regulation 1 (citation, commencement and interpretation)—

(a) after the definition of "business day" insert—

""council tax offence" has the same meaning as in the detection of fraud regulations;"

(b) after the definition of "demand notice regulations" insert—

""detection of fraud regulations" means the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (Wales) Regulations 2013(2);"

(c) at the end of the definition of "exempt dwelling" omit "and";

(d) at the end of the definition of "managing agent" omit "." and insert "; and";

(e) after the definition of "managing agent" insert—

""universal credit" means universal credit under Part 1 of the Welfare Reform Act 2012(3)."

4. After regulation 5 (information as to deaths) insert—

"Purposes for which a Revenue and Customs official may supply information

5A. The purposes prescribed under paragraph 15B(1) of Schedule 2 to the Act are—

- (a) making a council tax reduction scheme;
- (b) determining a person's entitlement or continued entitlement to a reduction under a council tax reduction scheme;

(1) S.I. 1992/613. Relevant amendments were made by S.I. 1992/3008, S.I. 1995/22, S.I. 2004/785, S.I. 2009/2709 and S.I. 2013/62 (W.13).

(2) S.I. 2013/588 (W.67).

(3) 2012 (c.5).

- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence.

Purposes for which information supplied under paragraph 15B may be used

5B. The purposes prescribed under paragraph 15B(3) of Schedule 2 to the Act are any purposes connected with—

- (a) making a council tax reduction scheme;
- (b) determining a person's entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence;
- (d) any proceedings before the Valuation Tribunal for Wales⁽¹⁾ in connection with a reduction under a council tax reduction scheme.

Purposes for which information supplied under paragraph 15B may be supplied

5C. The purposes prescribed under paragraph 15B(4) of Schedule 2 to the Act are—

- (a) making a council tax reduction scheme;
- (b) determining a person's entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence."

5. Ym mharagraff (2)(e)(i) o reoliad 27 (trethdalwyr ar y cyd) ar ôl "Schedule 3 to the Act" mewnosoder "or any of regulations 13, 14, 16 or 17 of the detection of fraud regulations".

6. Yn rheoliad 29 (casglu arian am gosbau)—

- (a) ym mharagraff (1), ar ôl "Schedule 3 to the Act" mewnosoder "or any of regulations 13, 14, 16 or 17 of the detection of fraud regulations,";
- (b) ym mharagraff (5), ar ôl "Schedule 3 to the Act" mewnosoder ", regulations 16(4) or 17(6) of the detection of fraud regulations".

7. Yn rheoliad 32 (dehongli a chymhwyso Rhan VI), yn is-baragraff (iii) o'r diffiniad o "earnings" ym mharagraff (1), ar ôl "Social Security Acts" mewnosoder "or universal credit".

8. Ym mharagraff (2)(b) o reoliad 52 (y berthynas rhwng rhwymedïau), ar ôl "income support" mewnosoder ", universal credit".

- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence.

Purposes for which information supplied under paragraph 15B may be used

5B. The purposes prescribed under paragraph 15B(3) of Schedule 2 to the Act are any purposes connected with—

- (a) making a council tax reduction scheme;
- (b) determining a person's entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence;
- (d) any proceedings before the Valuation Tribunal for Wales⁽¹⁾ in connection with a reduction under a council tax reduction scheme.

Purposes for which information supplied under paragraph 15B may be supplied

5C. The purposes prescribed under paragraph 15B(4) of Schedule 2 to the Act are—

- (a) making a council tax reduction scheme;
- (b) determining a person's entitlement or continued entitlement to a reduction under a council tax reduction scheme;
- (c) preventing, detecting, securing evidence of or prosecuting the commission of a council tax offence."

5. In paragraph (2)(e)(i) of regulation 27 (joint taxpayers) after "Schedule 3 to the Act" insert "or any of regulations 13, 14, 16 or 17 of the detection of fraud regulations".

6. In regulation 29 (collection of penalties)—

- (a) in paragraph (1), after "Schedule 3 to the Act" insert "or any of regulations 13, 14, 16 or 17 of the detection of fraud regulations,";
- (b) in paragraph (5), after "Schedule 3 to the Act" insert ", regulations 16(4) or 17(6) of the detection of fraud regulations".

7. In regulation 32 (interpretation and application of Part VI), in sub-paragraph (iii) of the definition of "earnings" in paragraph (1), after "Social Security Acts" insert "or universal credit".

8. In paragraph (2)(b) of regulation 52 (relationship between remedies), after "income support" insert ", universal credit".

(1) Sefydlwyd Tribiwnlys Priso Cymru gan Reoliadau Tribiwnlys Priso Cymru 2010 (O.S. 2010/713 (Cy.69)). Gwnaed diwygiadau perthnasol gan O.S. 2013/547 (Cy.59).

(1) The Valuation Tribunal for Wales was established by the Valuation Tribunal for Wales Regulations 2010 (S.I. 2010/713 (W.69)). Relevant amendments were made by S.I. 2013/547 (W.59).

9. Yn rheoliad 54 (atebolrwydd ar y cyd ac yn unigol: gorfodi)—

- (a) ym mharagraff (5)(d), ar ôl "income support" mewnosoder "or universal credit";
- (b) ym mharagraff (6A), ar ôl "income support" mewnosoder "or universal credit".

10. Ym mharagraff (1)(c) o reoliad 58 (atebolrwydd sy'n ddyledus ar adeg marwolaeth) ar ôl "Schedule 3 to the Act" mewnosoder "or any of regulations 13, 14, 16 or 17 of the detection of fraud regulations".

11. Yn y ffurf a bennir yn Atodlen 3 (ffurf gorchymyn atafael enillion) yn is-baragraff (iii) o'r diffiniad o "earnings" ym mharagraff (1), ar ôl "Social Security Acts" mewnosoder "or universal credit".

9. In regulation 54 (joint and several liability: enforcement)—

- (a) in paragraph (5)(d), after "income support" insert "or universal credit";
- (b) in paragraph (6A), after "income support" insert "or universal credit".

10. In paragraph (1)(c) of regulation 58 (outstanding liabilities on death) after "Schedule 3 to the Act" insert "or any of regulations 13, 14, 16 or 17 of the detection of fraud regulations".

11. In the form specified in Schedule 3 (form of attachments of earnings order) in sub-paragraph (iii) of the definition of "earnings" in paragraph (1), after "Social Security Acts" insert "or universal credit".

Carl Sargeant

Y Gweinidog Llywodraeth Leol a Chymunedau, un o Weinidogion Cymru

12 Mawrth 2013

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Minister for Local Government and Communities, one of the Welsh Ministers

12 March 2013

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