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OFFERYNNAU STATUDOL  
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WELSH STATUTORY  
INSTRUMENTS

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**2013 Rhif 62 (Cy.13)**

**2013 No. 62 (W.13)**

**Y DRETH GYNGOR, CYMRU**

**COUNCIL TAX, WALES**

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

The Council Tax (Administration  
and Enforcement) (Amendment)  
(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 cymryd i ystyriaeth gyflwyno cynlluniau gostyngiadau'r dreth gyngor lleol, a wneir gan yr awdurdodau bilio yn unol â Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2012, neu sy'n gymwys yn ddiofyn yn rhinwedd paragraff 6(1)(e) o Atodlen 1B i Ddeddf Cyllid Llywodraeth Leol 2012. Mae'r Rheoliadau hyn yn galluogi cymryd y gostyngiadau hyn i ystyriaeth wrth filio a gorfodi'r dreth gyngor. Mae rheoliad 2(2), (5) i (10) a (13) yn gwneud diwygiadau canlyniadol.

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 take into account the introduction of local council tax reduction schemes made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or which apply in default by virtue of paragraph 6(1)(e) of Schedule 1B to the Local Government Finance Act 2012. These Regulations enable these reductions to be taken into account in the billing and enforcement of council tax. Regulation 2(2), (5) to (10) and (13) makes consequential amendments.

Mae rheoliad 2(3) yn galluogi awdurdod bilio (oni ofynnir am gopi caled) i gyflenwi'r wybodaeth, y mae'n ofynnol ei chyflenwi ynghyd â hysbysiad sy'n galw am dalu'r dreth gyngor, drwy gyhoeddi'r wybodaeth honno ar wefan.

Regulation 2(3) enables a billing authority (unless a hard copy is requested) to supply the information required to be supplied with a council tax demand notice by publishing that information on a website.

Mae rheoliad 2(4) yn rhwystro awdurdodau bilio rhag rhannu gwybodaeth a gyflenwir o dan baragraff 15B o Atodlen 2 i Ddeddf Cyllid Llywodraeth Leol 1992 neu adran 131 o Ddeddf Diwygio Lles 2012 gydag awdurdodau eraill o dan Rheoliadau 1992.

Regulation 2(4) prevents billing authorities from sharing information supplied under paragraph 15B of Schedule 2 to the Local Government Finance Act 1992 or section 131 of the Welfare Reform Act 2012 with other authorities under the 1992 Regulations.

Mae rheoliad 2(11) a (12) yn darparu ar gyfer cais gan berson i dalu ei dreth gyngor mewn 12 rhandaliad misol yn hytrach na 10.

Regulation 2(11) and (12) provides for a person to request to pay their council tax in 12 monthly instalments rather than 10.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar wneud Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result,

nad oedd yn angenrheidiol gwneud asesiad effaith rheoleiddiol o gostau a buddion tebygol cydymffurfio â'r Rheoliadau hyn.

it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

**2013 Rhif 62 (Cy.13)**

**2013 No. 62 (W.13)**

**Y DRETH GYNGOR, CYMRU**

**COUNCIL TAX, WALES**

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

**The Council Tax (Administration  
and Enforcement) (Amendment)  
(Wales) Regulations 2013**

*Gwnaed* 17 Ionawr 2013

*Made* 17 January 2013

*Gosodwyd gerbron Cynulliad  
Cenedlaethol Cymru* 17 Ionawr 2013

*Laid before the National  
Assembly for Wales* 17 January 2013

*Yn dod i rym yn unol â rheoliad 1(2)*

*Coming into force in accordance with  
regulation 1(2)*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adran 113(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1992 a pharagraffau 1(1), 2(2), (4)(a), (ia) a (j), 4 i 6, 8 i 10 ac 16 o Atodlen 2 i'r Ddeddf honno(1), ac a freiniwyd bellach ynddynt hwy(2).

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon the Secretary of State by sections 113(1) and (2) of, and paragraphs 1(1), 2(2), (4)(a), (ia) and (j), 4 to 6, 8 to 10 and 16 of Schedule 2 to, the Local Government Finance Act 1992(1) and now vested in them(2).

**Enwi, cychwyn a chymhwys**

**Title, commencement and application**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) (Diwygio) (Cymru) 2013.

1.—(1) The title of these Regulations is the Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2013.

- (2) Mae'r Rheoliadau hyn yn dod i rym ar—
- (a) 7 Chwefror 2013 at ddibenion rheoliad 2(4) a rheoliad 2(1) i'r graddau y mae'n ymwneud â rheoliad 2(4); a
  - (b) 1 Ebrill 2013 at y dibenion sy'n weddill.

- (2) These Regulations come into force on—
- (a) 7 February 2013 for the purposes of regulation 2(4) and regulation 2(1) in so far as it relates to regulation 2(4); and
  - (b) 1 April 2013 for remaining purposes.

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

(3) These Regulations apply in relation to Wales.

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(1) 1992 p.14. *Gweler* adran 116(1) am y diffiniad o "prescribed". Gwnaed diwygiadau perthnasol gan adrannau 10 (cynlluniau gostwng y dreth gyngor), 12 (pŵer i osod swm uwch ar gyfer anheddau gwag hirdymor), 16 (darparu gwybodaeth am y dreth gyngor) a 17 (pŵer i CTHEM gyflenwi gwybodaeth at ddibenion y dreth gyngor) o Ddeddf Cyllid Llywodraeth Leol 2012 (p.17). Mewnosodwyd paragraff 21 o Atodlen 2 i Ddeddf Cyllid Llywodraeth Leol 1992 gan adran 127(1) o Ddeddf Llywodraeth Leol 2003 (p.26) a pharagraffau 40, 53(1) a (3) o Atodlen 7 i'r Ddeddf honno.

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(1) 1992 c.14. *See* section 116(1) for the definition of "prescribed". Relevant amendments were made by sections 10 (council tax reduction schemes), 12 (power to set higher amount for long-term empty dwellings), 16 (provision of information about council tax) and 17 (power for HMRC to supply information for purposes of council tax) of the Local Government Finance Act 2012 (c.17). Paragraph 21 of Schedule 2 to the Local Government Finance Act 1992 was inserted by the Local Government Act 2003 (c. 26) section 127(1) and Schedule 7, paragraphs 40, 53(1) and (3).

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

(2) 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).

## Diwygio Rheoliadau

2.—(1) Diwygir Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992(1) yn unol â pharagraffau (2) i (13).

(2) Yn rheoliad 1 (enwi, cychwyn a dehongli)—

(a) yn lle'r diffiniad o "discount" rhodder—

""discount" means a discount under section 11 or section 12 of the Act, or a reduction in the amount of council tax payable for a dwelling under section 13A(1)(b) or 13A(1)(c) where—

(a) a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012(2) or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act provides; or

(b) the billing authority has determined under section 13A(7) of the Act,

that liability shall be reduced otherwise than to nil;"

(b) yn lle'r diffiniad o "exempt dwelling" rhodder—

""exempt dwelling" means a dwelling which is exempt from council tax under the Exempt Dwellings Order(3) or a dwelling in relation to which no council tax is payable

by virtue of a reduction under section 13A(1)(b) or section 13A(1)(c) of the Act where—

(a) a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act provides; or

(b) the billing authority has determined under section 13A(7) of the Act,

that liability shall be reduced to nil;"

(3) Yn rheoliad 2 (cyflwyno hysbysiadau)—

(a) ym mharagraff (4) hepgorer y geiriau ", or any information required by the demand notice regulations to be supplied to any person when a demand notice (within the meaning of Part V of these Regulations) is served";

(b) ar ôl paragraff (4) mewnosoder—

## Amendment of Regulations

2.—(1) The Council Tax (Administration and Enforcement) Regulations 1992(1) are amended in accordance with paragraphs (2) to (13).

(2) In regulation 1 (citation, commencement and interpretation)—

(a) for the definition of "discount" substitute—

""discount" means a discount under section 11 or section 12 of the Act, or a reduction in the amount of council tax payable for a dwelling under section 13A(1)(b) or 13A(1)(c) where—

(a) a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012(2) or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act provides; or

(b) the billing authority has determined under section 13A(7) of the Act,

that liability shall be reduced otherwise than to nil;"

(b) for the definition of "exempt dwelling" substitute—

""exempt dwelling" means a dwelling which is exempt from council tax under the Exempt Dwellings Order(3) or a dwelling in relation to which no council tax is payable

by virtue of a reduction under section 13A(1)(b) or section 13A(1)(c) of the Act where—

(a) a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act provides; or

(b) the billing authority has determined under section 13A(7) of the Act,

that liability shall be reduced to nil;"

(3) In regulation 2 (service of notices)—

(a) in paragraph (4) omit the words ", or any information required by the demand notice regulations to be supplied to any person when a demand notice (within the meaning of Part V of these Regulations) is served";

(b) after paragraph (4) insert—

(1) O.S. 1992/613. Gwnaed diwygiadau perthnasol gan O.S. 1992/3008, O.S. 1995/22, O.S. 2004/785 ac O.S. 2009/2706.

(2) O.S. 2012/3144.

(3) Gorchymyn y Dreth Gyngor (Anheddau Esempt) 1992 (O.S. 1992/558).

(1) S.I. 1992/613. Relevant amendments were made by S.I. 1992/3008, S.I. 1995/22, S.I. 2004/785 and S.I. 2009/2706.

(2) S.I. 2012/3144.

(3) The Council Tax (Exempt Dwellings) Order 1992 (S.I. 1992/558).

"(4A) Without prejudice to section 233 of the Local Government Act 1972(1) and subject to paragraphs (6) and (7) below, any information required by the demand notice regulations to be supplied to any person when a demand notice (within the meaning of Part V of these Regulations) is served:

- (a) may be so supplied by sending the information to that person by electronic communication to such address as may be notified by that person for that purpose; or
- (b) subject to paragraph (4B) shall be treated as supplied to that person where the billing authority has published the information on a website and that person is notified by way of the demand notice of—
  - (i) the publication of the information on a website;
  - (ii) the address of that website; and
  - (iii) the place on the website where the information may be accessed.

(4B) Sub-paragraph (b) of paragraph (4A) shall not apply where that person has requested a hard copy of the information.

(4C) Where a person requests a hard copy of the information referred to in paragraph (4A) in writing either before or after the demand notice is issued, the authority must supply it as soon as reasonably practicable following receipt of the request.”;

- (c) ym mharagraff (6), yn lle "for the purpose of paragraph (4)(a)" rhodder "for the purposes of paragraphs (4)(a) or (4A)(a)";
- (d) ym mharagraff (7), yn lle "for the purpose of paragraph (4)(a)" rhodder "for the purposes of paragraphs (4)(a) or (4A)(a)".

(4) Yn rheoliad 4 (gwybodaeth gan gyrff cyhoeddus)—

- (a) ar ddiwedd paragraff (8)(a) hepgorer "and";
- (b) ar ddiwedd paragraff (8)(b), yn lle'r atalnod llawn rhodder ", and"; ac
- (c) ar ôl paragraff (8)(b) mewnosoder—

"(c) it was not supplied to the first-mentioned authority under paragraph 15B of Schedule 2 to the Act or section 131 of the Welfare Reform Act 2012(2).”.

(5) Yn rheoliad 9 (rhagdybiaethau ynghylch anheddau)—

“(4A) Without prejudice to section 233 of the Local Government Act 1972(1) and subject to paragraphs (6) and (7) below, any information required by the demand notice regulations to be supplied to any person when a demand notice (within the meaning of Part V of these Regulations) is served:

- (a) may be so supplied by sending the information to that person by electronic communication to such address as may be notified by that person for that purpose; or
- (b) subject to paragraph (4B) shall be treated as supplied to that person where the billing authority has published the information on a website and that person is notified by way of the demand notice of—
  - (i) the publication of the information on a website;
  - (ii) the address of that website; and
  - (iii) the place on the website where the information may be accessed.

(4B) Sub-paragraph (b) of paragraph (4A) shall not apply where that person has requested a hard copy of the information.

(4C) Where a person requests a hard copy of the information referred to in paragraph (4A) in writing either before or after the demand notice is issued, the authority must supply it as soon as reasonably practicable following receipt of the request.”;

- (c) in paragraph (6) for "for the purpose of paragraph (4)(a)" substitute "for the purposes of paragraphs (4)(a) or (4A)(a)";
- (d) in paragraph (7) for "for the purpose of paragraph (4)(a)" substitute "for the purposes of paragraphs (4)(a) or (4A)(a)".

(4) In regulation 4 (information from public bodies)—

- (a) at the end of paragraph (8)(a) omit "and";
- (b) at the end of paragraph (8)(b) for the full-stop substitute ", and"; and
- (c) after paragraph (8)(b) insert—

“(c) it was not supplied to the first-mentioned authority under paragraph 15B of Schedule 2 to the Act or section 131 of the Welfare Reform Act 2012(2).”.

(5) In regulation 9 (assumptions as to dwellings)—

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(1) 1972 p.70.  
(2) 2012 p.5.

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(1) 1972 c.70.  
(2) 2012 c.5.

(a) ar ddechrau paragraff (2), yn lle "Where" rhodder "Subject to paragraph (3), where"; a

(b) ar ôl paragraff (2) mewnosoder—

"(3) Where, having taken such steps as are referred to in regulation 8, a billing authority has reason to believe that a particular dwelling would be or would have been an exempt dwelling for a period during the year but for a determination made in relation to that dwelling under—

(a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012(1); or

(b) a provision contained in an authority's scheme by virtue of regulation 32(1) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012,

it shall assume, for the purposes of Part 5 of these Regulations, that the dwelling will be or was a chargeable dwelling for that period."

(6) Yn rheoliad 10 (hysbysiad o ragdybiaeth)—

(a) ym mharagraff (3), ar ôl "Subject to paragraph (6)" mewnosoder " and (6A)";

(b) ar ôl paragraff (6) mewnosoder—

"(6A) Where the dwelling in respect of which the assumption under regulation 9(2) is made is a dwelling in relation to which no council tax is payable by virtue of a reduction under section 13A(1)(b) of the Act where a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act provides that liability shall be reduced to nil—

(a) paragraph (3) shall not apply;

(b) the billing authority shall supply with any notice given in accordance with paragraph (2) a statement—

(i) informing the person affected of the duty imposed by paragraph 113(1) of the scheme prescribed by the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012 or contained in the authority's scheme by virtue of paragraph 7(1) of Schedule 13 to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012, as the case may be;

(a) at the beginning of paragraph (2) for "Where" substitute "Subject to paragraph (3), where"; and

(b) after paragraph (2) insert—

"(3) Where, having taken such steps as are referred to in regulation 8, a billing authority has reason to believe that a particular dwelling would be or would have been an exempt dwelling for a period during the year but for a determination made in relation to that dwelling under—

(a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012(1); or

(b) a provision contained in an authority's scheme by virtue of regulation 32(1) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012,

it shall assume, for the purposes of Part 5 of these Regulations, that the dwelling will be or was a chargeable dwelling for that period."

(6) In regulation 10 (notification of assumption)—

(a) in paragraph (3), after "Subject to paragraph (6)" insert " and (6A)";

(b) after paragraph (6) insert—

"(6A) Where the dwelling in respect of which the assumption under regulation 9(2) is made is a dwelling in relation to which no council tax is payable by virtue of a reduction under section 13A(1)(b) of the Act where a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act provides that liability shall be reduced to nil—

(a) paragraph (3) shall not apply;

(b) the billing authority shall supply with any notice given in accordance with paragraph (2) a statement—

(i) informing the person affected of the duty imposed by paragraph 113(1) of the scheme prescribed by the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012 or contained in the authority's scheme by virtue of paragraph 7(1) of Schedule 13 to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012, as the case may be;

- (ii) explaining the possible consequences (including prosecution) of failing to comply with that duty; and
- (iii) setting out the circumstances a change in which might affect entitlement to the reduction or its amount."

(7) Yn rheoliad 11 (cywiro rhagdybiaethau)—

- (a) ym mharagraff (1), yn lle "Subject to paragraph (2)" rhodder "Subject to paragraphs (1A) and (2)";
- (b) ar ôl paragraff (1) mewnosoder—

"(1A) Paragraph (1) shall not apply where a determination has been made in relation to that person under a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act which provides that liability shall be reduced to nil."

(8) Yn rheoliad 15 (rhagdybiaethau ynghylch disgownt)—

- (a) ar ddechrau paragraff (2), yn lle "Where" rhodder "Subject to paragraph (3), where"; a

- (b) ar ôl paragraff (2) mewnosoder—

"(3) Where, having taken such steps as are referred to in regulation 14, a billing authority has reason to believe that the chargeable amount for the financial year concerned would be subject to a discount of a particular amount but for a determination made in relation to that discount under—

- (a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012; or
- (b) a provision contained in an authority's scheme by virtue of regulation 32(1) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012,

it shall assume, in making any such calculation as is mentioned in paragraph (1) above, that the chargeable amount is not subject to a discount of that amount."

(9) Yn rheoliad 16 (cywiro rhagdybiaethau ynghylch disgownt)—

- (a) ym mharagraff (1)—
  - (i) yn lle "Subject to paragraph (2)" rhodder "Subject to paragraphs (1A) and (2)"; and
  - (ii) yn is-baragraff (b), yn lle "smaller amount" rhodder "smaller or larger amount";
- (b) ar ôl paragraff (1) mewnosoder—

- (ii) explaining the possible consequences (including prosecution) of failing to comply with that duty; and
- (iii) setting out the circumstances a change in which might affect entitlement to the reduction or its amount."

(7) In regulation 11 (correction of assumptions)—

- (a) in paragraph (1) for "Subject to paragraph (2)" substitute "Subject to paragraphs (1A) and (2)";
- (b) after paragraph (1) insert—

"(1A) Paragraph (1) shall not apply where a determination has been made in relation to that person under a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act which provides that liability shall be reduced to nil."

(8) In regulation 15 (assumptions as to discount)—

- (a) at the beginning of paragraph (2) for "Where" substitute "Subject to paragraph (3), where"; and

- (b) after paragraph (2) insert—

"(3) Where, having taken such steps as are referred to in regulation 14, a billing authority has reason to believe that the chargeable amount for the financial year concerned would be subject to a discount of a particular amount but for a determination made in relation to that discount under—

- (a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012; or
- (b) a provision contained in an authority's scheme by virtue of regulation 32(1) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012,

it shall assume, in making any such calculation as is mentioned in paragraph (1) above, that the chargeable amount is not subject to a discount of that amount."

(9) In regulation 16 (correction of discount assumptions)—

- (a) in paragraph (1)—
  - (i) for "Subject to paragraph (2)" substitute "Subject to paragraphs (1A) and (2)"; and
  - (ii) in sub-paragraph (b) for "smaller amount" substitute "smaller or larger amount";
- (b) after paragraph (1) insert—

"(1A) Paragraph (1) shall not apply where a determination has been made in relation to that person under a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act which provides that liability shall be reduced otherwise than to nil."

(10) Yn rheoliad 20 (hysbysiadau galw am dalu: taliadau sy'n ofynnol)—

- (a) yn is-baragraff (2)(b), yn lle "where" rhodder "subject to paragraph (2A), where";
- (b) yn lle paragraff (2) rhodder—

"(2A) Where the billing authority has made a determination under—

- (a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012; or
- (b) a provision contained in an authority's scheme by virtue of regulation 32(1) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012,

paragraph (2)(b) shall not apply in relation to that amount.";

- (c) ar ddiwedd paragraff (3)(f) hepgorer "and"; a
- (d) ar ôl paragraff (3)(f) mewnosoder—

"(fa) if, by virtue of regulation 15(3) it is assumed that the chargeable amount is not subject to a discount, that it will not be subject to a discount as regards any day after the issue of the notice; and"

(11) Yn rheoliad 21 (treth gyngor: taliadau), ar ôl paragraff (1) mewnosoder—

"(1A) Where a liable person requests by notice in writing to the billing authority to pay the amount mentioned in regulation 20(2) by 12 monthly instalments paragraphs (1B), (1C) and (1D) apply.

(1B) Such a request may be made either before or after the demand notice is issued and may be made in relation to the relevant year or the year following the relevant year.

(1C) Where the request relates to the relevant year, a notice to which paragraph (1) of regulation 20 applies shall be issued as soon as reasonably practicable after the date on which the notice in paragraph (1A) is received by the billing authority and shall require the amount mentioned in paragraph (2) of regulation 20 to be paid by instalments in accordance with paragraph 2(3A) of Schedule 1 to these Regulations.

“(1A) Paragraph (1) shall not apply where a determination has been made in relation to that person under a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act which provides that liability shall be reduced otherwise than to nil.”.

(10) In regulation 20 (demand notices: payments required)—

- (a) in sub-paragraph (2)(b) for "where" substitute "subject to paragraph (2A), where";
- (b) after paragraph (2) insert—

“(2A) Where the billing authority has made a determination under—

- (a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012; or
- (b) a provision contained in an authority's scheme by virtue of regulation 32(1) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012,

paragraph (2)(b) shall not apply in relation to that amount.”;

- (c) at the end of paragraph (3)(f) omit "and"; and
- (d) after paragraph (3)(f) insert—

“(fa) if, by virtue of regulation 15(3) it is assumed that the chargeable amount is not subject to a discount, that it will not be subject to a discount as regards any day after the issue of the notice; and”.

(11) In regulation 21 (council tax: payments) after paragraph (1) insert—

“(1A) Where a liable person requests by notice in writing to the billing authority to pay the amount mentioned in regulation 20(2) by 12 monthly instalments paragraphs (1B), (1C) and (1D) apply.

(1B) Such a request may be made either before or after the demand notice is issued and may be made in relation to the relevant year or the year following the relevant year.

(1C) Where the request relates to the relevant year, a notice to which paragraph (1) of regulation 20 applies shall be issued as soon as reasonably practicable after the date on which the notice in paragraph (1A) is received by the billing authority and shall require the amount mentioned in paragraph (2) of regulation 20 to be paid by instalments in accordance with paragraph 2(3A) of Schedule 1 to these Regulations.



(1D) Where the request relates to the year following the relevant year, as soon as reasonably practicable after the date on which the notice is received by the billing authority, the billing authority shall write to confirm that from such date as is requested in the notice in paragraph (1A) the amount mentioned in paragraph (2) of regulation 20 for that year shall be paid by instalments in accordance with paragraph 2(3A) of Schedule 1 to these Regulations."

(12) Ym mharagraff 2 o Atodlen 1—

(a) yn is-baragraff (3), yn lle "sub-paragraph (7)" rhodder "sub-paragraphs (3A) and (7)";

(b) ar ôl is-baragraff (3) mewnosoder—

"(3A) This sub-paragraph applies where a notice to which paragraph (1) of regulation 20 has been issued in accordance with regulation 21(1C).

(a) Subject to sub-paragraph (7), the number of such instalments—

(i) where the notice is issued before the beginning of the relevant year or at any time in the period beginning on the first day of that year and ending on 15 April of that year, shall be 12;

(ii) where the notice is issued on or after 16 April in the relevant year, shall be the number of whole months remaining in the relevant year after the issue of the notice.

(3B) Where the aggregate amount was calculated by reference to a determination under section 12(3) or (4) of the Act (discounts: special provision for Wales) and the level of discount varies over the course of the relevant year, the monthly instalments do not need to be equal amounts but shall be as specified in the notice."

(13) Yn is-baragraff 10(1)(d) o Atodlen 1, ar ôl "smaller" mewnosoder "or larger".

(1D) Where the request relates to the year following the relevant year, as soon as reasonably practicable after the date on which the notice is received by the billing authority, the billing authority shall write to confirm that from such date as is requested in the notice in paragraph (1A) the amount mentioned in paragraph (2) of regulation 20 for that year shall be paid by instalments in accordance with paragraph 2(3A) of Schedule 1 to these Regulations."

(12) In paragraph 2 of Schedule 1—

(a) in sub-paragraph (3) for "sub-paragraph (7)" substitute "sub-paragraphs (3A) and (7)";

(b) after sub-paragraph (3) insert—

"(3A) This sub-paragraph applies where a notice to which paragraph (1) of regulation 20 has been issued in accordance with regulation 21(1C).

(a) Subject to sub-paragraph (7), the number of such instalments—

(i) where the notice is issued before the beginning of the relevant year or at any time in the period beginning on the first day of that year and ending on 15 April of that year, shall be 12;

(ii) where the notice is issued on or after 16 April in the relevant year, shall be the number of whole months remaining in the relevant year after the issue of the notice.

(3B) Where the aggregate amount was calculated by reference to a determination under section 12(3) or (4) of the Act (discounts: special provision for Wales) and the level of discount varies over the course of the relevant year, the monthly instalments do not need to be equal amounts but shall be as specified in the notice."

(13) In sub-paragraph 10(1)(d) of Schedule 1 after "smaller" insert "or larger".

*Carl Sargeant*

Y Gweinidog Llywodraeth Leol a Chymunedau, un o Weinidogion Cymru

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

17 Ionawr 2013

17 January 2013

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OFFERYNNAU STATUDOL  
CYMRU

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**2013 Rhif 62 (Cy.13)**

**Y DRETH GYNGOR, CYMRU**

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

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WELSH STATUTORY  
INSTRUMENTS

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**2013 No. 62 (W.13)**

**COUNCIL TAX, WALES**

The Council Tax (Administration  
and Enforcement) (Amendment)  
(Wales) Regulations 2013