



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2017 Rhif 41 (Cy. 17)

2017 No. 41 (W. 17)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

**Rheoliadau'r Dreth Gyngor
(Gweinyddu a Gorfodi) (Diwygio)
(Cymru) 2017**

**The Council Tax (Administration
and Enforcement) (Amendment)
(Wales) Regulations 2017**

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 ynghylch bilio, casglu a gorfodi'r dreth gyngor.

The Council Tax (Administration and Enforcement) Regulations 1992 ("the 1992 Regulations") make provision about the billing, collection and enforcement of council tax.

Mae'r Rheoliadau hyn yn diwygio Rheoliadau 1992 o ran Cymru i gymryd ystyriaeth o breimiau'r dreth gyngor ar gartrefi gwag hirdymor ac ail gartrefi a gyflwynir o dan adrannau 12A a 12B o Ddeddf Cyllid Llywodraeth Leol 1992 a fewnosodir i'r Ddeddf honno gan Ddeddf Tai (Cymru) 2014.

These Regulations amend the 1992 Regulations in relation to Wales to take account of the introduction of council tax premiums on long-term empty homes and second homes under sections 12A and 12B of the Local Government Finance Act 1992 inserted into that Act by the Housing (Wales) Act 2014.

Mae'r Rheoliadau hyn yn galluogi i'r preimiau gael eu bilio a'u gorfodi.

These Regulations enable the premiums to be billed for and enforced.

Mae'r diwygiadau yn ei gwneud yn ofynnol i awdurdodau bilio, cyn cyfrifo'r swm sydd i'w godi mewn cysylltiad ag annedd, gymryd camau rhesymol i ganfod a yw'r swm yn destun premiwm, ac os ydyw, beth yw swm y premiwm (gweler rheoliad 2(4)). Ar ôl cymryd y camau rhesymol hynny, rhaid i'r awdurdod bilio wneud tybiaethau penodol (gweler rheoliad 2(5)). Pan fo person wedi cael gwybod bod tybiaeth wedi ei gwneud ond bod ganddo reswm dros gredu bod y dybiaeth honno yn anghywir, rhaid i'r person hysbysu'r awdurdod yn ysgrifenedig o fewn 21 diwrnod (gweler rheoliad 2(6)).

The amendments require billing authorities, before calculating the chargeable amount in respect of a dwelling, to take reasonable steps to ascertain whether the amount is subject to a premium and, if so, the amount of the premium (see regulation 2(4)). Having taken such reasonable steps, the billing authority must make certain assumptions (see regulation 2(5)). Where a person has been informed that an assumption has been made but has reason to believe that the assumption is incorrect, the person must notify the authority in writing within 21 days (see regulation 2(6)).

Mae Atodlen 1 i Reoliadau 1992 yn gwneud darpariaeth ynghylch talu'r dreth gyngor mewn rhandaliadau. Mae'r diwygiadau yn nodi'r amgylchiadau pryd y bydd rhaid i awdurdod bilio addasu'r rhandaliadau sy'n daladwy pan fo hysbysiad galw am dalu wedi ei gyflwyno ar y sail bod premiwm yn gymwys ai peidio (gweler rheoliad 2(7)).

Schedule 1 to the 1992 Regulations makes provision about the payment of council tax by instalments. The amendments set out the circumstances in which a billing authority must adjust the instalments payable when a demand notice has been served on the basis that a premium does, or does not, apply (see regulation 2(7)).

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

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 costs and benefits of complying with these Regulations. A copy can be obtained from the Local Government Finance Policy Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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The Council Tax (Administration
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(Wales) Regulations 2017

Gwnaed 23 Ionawr 2017

Made 23 January 2017

*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 25 Ionawr 2017

Laid before the National Assembly for Wales
25 January 2017

Yn dod i rym 15 Chwefror 2017

Coming into force 15 February 2017

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir i'r Ysgrifennydd Gwladol gan adrannau 113(1) ac 116(1) o Ddeddf Cyllid Llywodraeth Leol 1992 a pharagraffau 1(1) a 4 o Atodlen 2 iddi(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 116(1) of, and paragraphs 1(1) and 4 of Schedule 2 to, the Local Government Finance Act 1992(1) and now vested in them(2).

Enwi, cychwyn a chymhwys

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) (Diwygio) (Cymru) 2017 a deuant i rym ar 15 Chwefror 2017.

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2017 and they come into force on 15 February 2017.

(2) Mae'r Rheoliadau hyn yn gymwys mewn perthynas â'r flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2017 neu ar ôl hynny.

(2) These Regulations apply in relation to a financial year beginning on or after 1 April 2017.

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- (1) 1992 p. 14. Diwygiwyd adran 113 gan baragraffau 40 a 52 o Atodlen 7 i Ddeddf Llywodraeth Leol 2003 (p. 26), adran 80(1) a (4) i (6) o Ddeddf Lleoliaeth 2011 (p. 20). Diwygiwyd paragraff 2(4)(j) o Atodlen 2 i Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) gan adran 16(1) a (3) o Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17). Diwygiwyd paragraff 4 o Atodlen 2 i Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) gan adran 12(1) ac (8) i (13) o Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17). Diwygiwyd paragraff 8 o Atodlen 2 i Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) gan baragraffau 40 a 53(1) a (2) o Atodlen 7 i Ddeddf Llywodraeth Leol 2003 (p. 26).
- (2) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, i'r graddau yr oeddent 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 iddi. Trosglwyddwyd y swyddogaethau hynny wedi hynny i Weiniogion Cymru yn rhinwedd paragraffau 30 a 32 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32).

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- (1) 1992 c. 14. Section 113 was amended by paragraphs 40 and 52 of Schedule 7 to the Local Government Act 2003 (c. 26), section 80(1) and (4) to (6) of the Localism Act 2011 (c. 20). Paragraph 2(4)(j) of Schedule 2 to the Local Government Finance Act 1992 (c. 14) was amended by section 16(1) and (3) of the Local Government Finance Act 2012 (c. 17). Paragraph 4 of Schedule 2 to the Local Government Finance Act 1992 (c. 14) was amended by section 12(1) and (8) to (13) of the Local Government Finance Act 2012 (c. 17). Paragraph 8 of Schedule 2 to the Local Government Finance Act 1992 (c. 14) was amended by paragraphs 40 and 53(1) and (2) of Schedule 7 to the Local Government Act 2003 (c. 26).
- (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 paragraphs 30 and 32 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

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

(3) These Regulations apply in relation to Wales.

Diwygio'r Rheoliadau

2.—(1) Mae Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992(1) wedi eu diwygio yn unol â'r paragraffau a ganlyn.

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

- (a) ar ddiwedd y diffiniad o “managing agent” hepgorer y gair “and”;
- (b) ar ôl y diffiniad o “managing agent” mewnosoder—

““premium” means an increase in the amount of council tax payable in respect of a dwelling as a result of a determination made by the billing authority under section 12A(1) or 12B(1) of the Act; and”.

(3) Yn y pennawd i Ran IV, yn lle “Discounts” rhodder “Discounts and Premiums”.

(4) Yn rheoliad 14 (canfod hawl i gael disgownt)—

- (a) yn y pennawd ar ôl “Ascertainment of entitlement to discount” mewnosoder “or liability to premium”;
- (b) ar ôl y gair “discount” yn y ddau le yr ymddengys mewnosoder “or premium”.

(5) Yn rheoliad 15 (tybiaethau)—

- (a) yn y pennawd ar ôl “Assumptions as to discount” mewnosoder “or premium”;
- (b) ar ôl y gair “discount” ym mhob lle yr ymddengys ym mharagraffau (1) a (2) mewnosoder “or premium”.

(6) Yn rheoliad 16 (cywiro tybiaethau ynghylch disgownt)—

- (a) yn y pennawd ar ôl “Correction of discount” mewnosoder “or premium”;
- (b) ym mharagraff (1) ar ôl y gair “discount” ym mhob lle yr ymddengys mewnosoder “or premium”.

(7) Ym mharagraff 10 o Atodlen 1 (cynlluniau rhandaliadau'r dreth gyngor) ar ôl is-baragraff (1)(e) mewnosoder—

“(ea) the notice was so served on the assumption that, as regards any day in the period to which the notice relates, the person would be or was liable to a premium and was not or has ceased to be so liable or was or is liable to a

Amendment of Regulations

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

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

- (a) at the end of the definition of “managing agent” omit the word “and”;
- (b) after the definition of “managing agent” insert—

““premium” means an increase in the amount of council tax payable in respect of a dwelling as a result of a determination made by the billing authority under section 12A(1) or 12B(1) of the Act; and”.

(3) In the heading of Part IV for “Discounts” substitute “Discounts and Premiums”.

(4) In regulation 14 (ascertainment of entitlement to discount)—

- (a) in the heading after “Ascertainment of entitlement to discount” insert “or liability to premium”;
- (b) after the word “discount” both times it occurs insert “or premium”.

(5) In regulation 15 (assumptions)—

- (a) in the heading after “Assumptions as to discount” insert “or premium”;
- (b) after the word “discount” each time it occurs in paragraphs (1) and (2) insert “or premium”.

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

- (a) in the heading after “Correction of discount” insert “or premium”;
- (b) in paragraph (1) after the word “discount” each time it occurs insert “or premium”.

(7) In paragraph 10 of Schedule 1 (council tax instalment schemes) after sub-paragraph (1)(e) insert—

“(ea) the notice was so served on the assumption that, as regards any day in the period to which the notice relates, the person would be or was liable to a premium and was not or has ceased to be so liable or was or is liable to a

(1) O.S. 1992/613. Diwygiwyd y Rheoliadau hyn, yn eu cymhwysiad o ran Cymru, gan O.S. 1992/558; O.S. 1992/3008; O.S. 2004/785; O.S. 2009/2706; O.S. 2010/713; O.S. 2013/62; O.S. 2013/570; O.S. 2014/129.

(1) S.I. 1992/613. These Regulations, in their application in relation to Wales, were amended by S.I. 1992/558; S.I. 1992/3008; S.I. 2004/785; S.I. 2009/2706; S.I. 2010/713; S.I. 2013/62; S.I. 2013/570; S.I. 2014/129.

premium of a smaller or larger amount than had been assumed;

(eb) the notice was so served on the assumption that, as regards any day in the period to which the notice relates, the person was not or would not be liable to a premium and was or is so liable;”.

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Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a Llywodraeth
Leol, un o Weinidogion Cymru
23 Ionawr 2017

Cabinet Secretary for Finance and Local Government,
one of the Welsh Ministers
23 January 2017

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