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OFFERYNNAU STATUDOL  
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WELSH STATUTORY  
INSTRUMENTS

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**2022 Rhif 370 (Cy. 90)**

**2022 No. 370 (W. 90)**

**Y DRETH GYNGOR, CYMRU**

**COUNCIL TAX, WALES**

Rheoliadau'r Dreth Gyngor  
(Anheddau Gwag Hirdymor ac  
Anheddau a Feddiennir yn  
Gyfnodol) (Cymru) 2022

The Council Tax (Long-term Empty  
Dwellings and Dwellings Occupied  
Periodically) (Wales) Regulations  
2022

**NODYN ESBONIADOL**

**EXPLANATORY NOTE**

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

*(This note is not part of the Regulations)*

Mae'r Rheoliadau hyn yn diwygio adrannau 12A a 12B o Ddeddf Cyllid Llywodraeth Leol 1992 i ddarparu, ar gyfer blwyddyn ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2023, y caiff awdurdod bilio yng Nghymru benderfynu mewn perthynas â'i ardal, os yw annedd ar unrhyw ddiwrnod yn annedd wag hirdymor neu'n annedd a feddiennir yn gyfnodol, fod swm y dreth gyngor sy'n daladwy mewn cysylltiad â'r annedd honno a'r diwrnod hwnnw wedi ei gynyddu gan ganran nad yw'n fwy na 300.

These Regulations amend sections 12A and 12B of the Local Government Finance Act 1992 to provide that for a financial year beginning on or after 1 April 2023, a billing authority in Wales may determine in relation to its area, that if on any day a dwelling is a long-term empty dwelling or a dwelling occupied periodically, the amount of council tax payable in respect of that dwelling and that day is increased by a percentage of not more than 300.

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 oddi wrth: Diwygio 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 likely costs and benefits of complying with these Regulations. A copy can be obtained from Local Government Finance Reform, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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*Gwnaed* 23 Mawrth 2022

*Made* 23 March 2022

*Yn dod i rym* 1 Ebrill 2022

*Coming into force* 1 April 2022

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adrannau 12A(13)(a), 12B(12) a 113(2) o Ddeddf Cyllid Llywodraeth Leol 1992(1).

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 12A(13)(a), 12B(12) and 113(2) of the Local Government Finance Act 1992(1).

Gosodwyd drafft o'r offeryn hwn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad yn unol ag adrannau 12A(14) a 12B(13) o'r Ddeddf honno(2).

A draft of this instrument has been laid before, and approved by a resolution of, Senedd Cymru in accordance with sections 12A(14) and 12B(13) of that Act(2).

**Enwi a chychwyn**

**Title and commencement**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Anheddau Gwag Hirdymor ac Anheddau a Feddiennir yn Gyfnodol) (Cymru) 2022.

1.—(1) The title of these Regulations is the Council Tax (Long-term Empty Dwellings and Dwellings Occupied Periodically) (Wales) Regulations 2022.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2022.

(2) These Regulations come into force on 1 April 2022.

**Diwygio Deddf Cyllid Llywodraeth Leol 1992**

**Amendments to the Local Government Finance Act 1992**

2. Yn adrannau 12A(1)(b) a 12B(1)(b) o Ddeddf Cyllid Llywodraeth Leol 1992, yn lle "100" rhodder "300".

2. In sections 12A(1)(b) and 12B(1)(b) of the Local Government Finance Act 1992, for "100" substitute "300".

(1) 1992 p. 14. Mewnosodwyd adrannau 12A a 12B o'r Ddeddf gan adran 139 o Ddeddf Tai (Cymru) 2014 (dccc 7).

(2) Gweler hefyd adran 40 o Ddeddf Deddfwriaeth (Cymru) 2019 (dccc 4) am ddarpariaeth ynghylch y weithdrefn sy'n gymwys i'r offeryn hwn.

(1) 1992 c. 14. Sections 12A and 12B of the Act were inserted by section 139 of the Housing (Wales) Act 2014 (anaw 7).

(2) See also section 40 of the Legislation (Wales) Act 2019 (anaw 4) for provision about the procedure that applies to this instrument.

### **Darpariaeth drosiannol**

3. At ddiben y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2022 yn unig, mae'r cyfeiriadau at "300" a fewnosdir gan reoliad 2 yn adran 12A(1)(b) a 12B(1)(b) o Ddeddf Cyllid Llywodraeth Leol 1992 i'w dehongli fel cyfeiriadau at "100".

### **Transitional provision**

3. For the purpose of the financial year beginning on 1 April 2022 only, the references to "300" inserted by regulation 2 into section 12A(1)(b) and 12B(1)(b) of the Local Government Finance Act 1992 are to be interpreted as references to "100".

*Rebecca Evans*

Y Gweinidog Cyllid a Llywodraeth Leol, un o  
Weinidogion Cymru  
23 Mawrth 2022

Minister for Finance and Local Government, one of  
the Welsh Ministers  
23 March 2022

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