OFFERYNNAU STATUDOL CYMRU

2013 Rhif 62 (Cy.13)

Y DRETH GYNGOR, CYMRU

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

Gwnaed - - - - 17 Ionawr 2013
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru - - 17 Ionawr 2013
Yn dod i rym yn unol â rheoliad 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**).

Enwi, cychwyn a chymhwyso

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

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

Diwygio Rheoliadau

2.—(1) Diwygir Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992(**3**) yn unol â pharagraffau (2) i (13).

(**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.

(**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 Weinidogion Cymru, yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32).

(**3**) 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) 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(**4**) 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(**5**) 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—

> "(4A) Without prejudice to section 233 of the Local Government Act 1972(**6**) 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.

(**4**) O.S. 2012/3144.
(**5**) Gorchymyn y Dreth Gyngor (Anheddau Esempt) 1992 (O.S. 1992/558).
(**6**) 1972 p.70.

(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(**7**).".

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

(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(**8**); 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—

(**7**) 2012 p.5.
(**8**) O.S. 2012/3145.