OFFERYNNAU STATUDOL CYMRU

2010 Rhif 77 (Cy.18)

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) (Diwygio) (Cymru) 2010

Gwnaed - - - - *14 Ionawr 2010*
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru - - *18 Ionawr 2010*
Yn dod i rym - - *1 Ebrill 2010*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau hyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 24 a 113 o Ddeddf Cyllid Llywodraeth Leol 1992(**1**) ac sydd bellach wedi'u breinio ynddynt(**2**):

Enwi, cychwyn a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) (Diwygio) (Cymru) 2010.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2010.

Diwygiadau i Reoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) 1993

2.—(1) Diwygir Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) 1993(**3**) yn unol â pharagraffau (2) i (3).

(2) Yn lle rheoliad 14 (y diwrnod pan fo'r newid yn cael effaith) rhodder—

> "**14.**—(1) Subject to section 17(3) and (5) of the Act, regulation 29(3) and the following provisions of this regulation, an alteration effected so as to show in or, as the case may be, to delete from a list any dwelling which, since the list was compiled—
>
> (a) has come into existence or ceased to exist; or

(**1**) 1992 p.14.
(**2**) Trosglwyddwyd y pŵer i wneud rheoliadau o dan adrannau 24 a 113 o Ddeddf Cyllid Llywodraeth Leol 1992 o ran Cymru oddi wrth yr Ysgrifennydd Gwladol i Gynulliad Cenedlaethol Cymru o dan erthygl 2(a) o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 ac Atodlen 1 iddo (O.S. 1999/672). Yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p.32), trosglwyddwyd y pwerau hyn i Weinidogion Cymru ac maent bellach wedi'u breinio ynddynt i'r graddau y maent yn arferadwy o ran Cymru.
(**3**) O.S. 1993/290.

(b) has ceased to be situated, or has become situated, in the area of the billing authority for whose area the list was compiled,

has effect from the day on which the circumstances giving rise to the alteration occurred.

(2) An alteration reflecting a material increase in the value of a dwelling has effect from the day on which the relevant transaction, as regards that dwelling (or part of it) and that increase, was completed.

(3) An alteration reflecting a material reduction in the value of a dwelling has effect from the day on which the circumstances which caused that reduction arose.

(4) An alteration reflecting an increase or reduction in the domestic use of a dwelling which is or becomes or ceases to be a composite hereditament for the purposes of Part III of the 1988 Act (otherwise than in the circumstances mentioned in paragraph (9)(a)(ii)) has effect from the day on which the circumstances which caused that increase or reduction arose.

(5) Where for the purposes of paragraph (3) or (4) the day on which the relevant circumstances arose is not reasonably ascertainable—

(a) where the alteration is made in pursuance of a proposal, the alteration shall have effect from the day on which the proposal was served on the listing officer; and

(b) in any other case the alteration has effect from the day on which it is entered in the list.

(6) Subject to regulation 4(1A), an alteration made to correct an inaccuracy in a list on the day it was compiled has effect—

(a) in any case where the inaccuracy was to show—

(i) as applicable to a dwelling a valuation band which is lower than the band which should have been determined or shown as applicable to it, or

(ii) as one dwelling property which should have been treated as two or more dwellings by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992,

from the day on which the alteration is entered in the list;

(b) in a case where the inaccuracy was to show as applicable to a dwelling a valuation band which is higher than the band which should have been determined or shown as applicable to it, from the later of—

(i) the day on which the list was compiled; and

(ii) the day six years before the day on which the alteration is entered in the list; and

(c) in any other case, from the day on which the list was compiled.

(7) Subject to regulation 4(1A), where an alteration is made to correct an inaccuracy in a list (other than an alteration which falls to have effect as provided in the foregoing provisions of this regulation), and the inaccuracy arose in the course of making a previous alteration and was to show—

(a) as applicable to a dwelling a valuation band which is lower than the band which should have been determined or shown as applicable to it; or

(b) as one dwelling property which should have been treated as two or more dwelling by virtue of article 3 of the Council Tax (Chargeable Dwellings) Order 1992,

the alteration has effect from the day on which the alteration is entered in the list.

(8) An alteration made to correct an inaccuracy in a list (other than an alteration which falls to have effect as provided in the foregoing provisions of this regulation) has effect—