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OFFERYNNAU STATUDOL CYMRU

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**2004 Rhif 3143 (Cy.271)**

**Y DRETH GYNGOR, CYMRU**

**Rheoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Trefniadau Trosiannol) (Cymru) 2004**

*Wedi'u gwneud* - - 30 Tachwedd 2004  
*Yn dod i rym* - - 1 Rhagfyr 2004

Mae Cynulliad Cenedlaethol Cymru yn gwneud y Rheoliadau canlynol trwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol o dan adrannau 113(1) a (2) a 116(1) o Ddeddf Cyllid Llywodraeth Leol 1992 a pharagraffau 1 a 2(4) yn Atodlen 2 iddi(1) sydd bellach wedi'u breinio yng Nghynulliad Cenedlaethol Cymru i'r graddau y maent yn arferadwy yng Nghymru (2).

**Enwi, cychwyn a chymhwyso**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Trefniadau Trosiannol) (Cymru) 2004 a deuant i rym ar 1 Rhagfyr 2004.

(2) Mae'r Rheoliadau hyn yn gymwys i Gymru yn unig ac mewn perthynas â hysbysiadau galw am dalu a ddyroddwyd gan neu ar ran awdurdodau bilio Cymru.

**Dehongli**

2. Yn y rheoliadau hyn, ystyr "Rheoliadau 1993" ("*the 1993 Regulations*") yw Rheoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Cymru) 1993(3).

**Trefniadau trosiannol ar gyfer y blynyddoedd ariannol sy'n dechrau ar 1 Ebrill yn 2005, 2006 a 2007**

3.—(1) Yn ddarostyngedig i baragraff (4), diwygir Rheoliadau 1993 yn unol â pharagraffau (2) a (3).

(2) Yn Atodlen 1 (Materion i'w cynnwys mewn hysbysiadau galw am dalu):

(a) ar ôl paragraff 5 mewnosoder:

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(1) 1992 p.14.

(2) *Gweler* Gorchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672).

(3) O.S. 1993/255 fel y'i diwygiwyd gan O.S. 1995/160, O.S. 1996/310, O.S. 1996/1880 ac O.S. 2004/460.

“5A.—(1) In addition to the statement in paragraph 5, in the financial years commencing on 1 April in 2005, 2006 and 2007 respectively a statement of any transitional valuation band applicable to the relevant dwelling.

(2) For the purposes of sub-paragraph (1) “transitional valuation band” means a transitional valuation band for a relevant dwelling, identified in accordance with regulation 4 of the Council Tax (Transitional Arrangements) (Wales) Regulations 2004(4).”;

(b) ym mharagraff 7 ar y diwedd mewnosoder:

“(d) the Council Tax (Transitional Arrangements) (Wales) Regulations 2004.”;

(c) ar ôl paragraff 14 mewnosoder:

“15.—(1) A statement that the amount of council tax payable has been reduced as a result of the application of a transitional valuation band.

(2) A statement of the amount by which it has been reduced.

(3) A statement that the reduction in council tax collected by the billing authority by reason of that reduction will be reimbursed to the billing authority by the National Assembly for Wales.”.

(3) Yn Atodlen 2 (Gwybodaeth sydd i'w rhoi gyda'r Hysbysiadau Galw am Dalu'r Dreth Gyngor):

(a) ym mharagraff 15:

(i) ar ôl is-baragraff (b)(vi) mewnosoder:

“(vii) a dwelling qualifies for the identification of a transitional valuation band in accordance with Regulation 4 of the Council Tax (Transitional Arrangements) (Wales) Regulations 2004.”;

(ii) ar ôl is-baragraff (d) mewnosoder:

“(e) a statement explaining —

(i) how a transitional valuation band may be identified in accordance with the Council Tax (Transitional Arrangements) (Wales) Regulations 2004; and

(ii) how the reduction in council tax collected by a billing authority as a consequence of identification of a transitional valuation band in accordance with the Council Tax (Transitional Arrangements) (Wales) Regulations 2004 is funded by the National Assembly for Wales (including an explanation that the amount of any reduction shown on the demand notice in respect of a dwelling may be different from the amount reclaimed by the billing authority from the National Assembly for Wales).”.

(4) Bydd paragraffau (2) a (3) yn effeithiol yn unig mewn perthynas â'r cyfnod sy'n dechrau ar 1 Ebrill 2005 ac yn diweddu ar 31 Mawrth 2008.