
OFFERYNNAU STATUDOL CYMRU

2004 Rhif 3094 (Cy.268)

Y DRETH GYNGOR, CYMRU

**Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen
Treth Gyngor) a'r Dreth Gyngor (Dosbarthau
Rhagnodedig ar Anheddau) (Cymru) (Diwygio) 2004**

Wedi'u gwneud - - 23 Tachwedd 2004

Yn dod i rym - - 24 Tachwedd 2004

Mae Cynulliad Cenedlaethol Cymru, gan arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 12, 33(5) a (6), 34(4), 44(5) a (6), 45(4) a (5), 48(5) a (6) a 116 o Ddeddf Cyllid Llywodraeth Leol 1992(1), ac sydd bellach wedi'u breinio ynddo i'r graddau y maent yn arferadwy mewn perthynas â Chymru(2), drwy hyn yn gwneud y Rheoliadau a ganlyn:

Enwi, cychwyn, cymhwyso a dehongli

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) a'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) (Diwygio) 2004 a deuant i rym ar 24 Tachwedd 2004.

(2) Mae'r Rheoliadau hyn yn gymwys mewn perthynas ag awdurdodau yng Nghymru yn unig.

(3) Yn y Rheoliadau hyn—

ystyr “Rheoliadau 1995” (“*the 1995 Regulations*”) yw Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) (Cymru) 1995(3); ac

ystyr “Rheoliadau 1998” (“*the 1998 Regulations*”) yw Rheoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) 1998(4).

Dehongli Rheoliadau 1995

2. Yn rheoliad 1(3) o Reoliadau 1995—

(a) ar ôl “22A(10)” yn y diffiniad o “the authority’s list”, mewnosoder “or 22B(10)”;

(b) ar ddiwedd y diffiniad o “chargeable dwelling”, dileer “and”;

(1) 1992 p.14.

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

(3) O.S. 1995/2561, fel y'i newidiwyd gan O.S. 1999/2935.

(4) O.S. 1998/105, fel y'i newidiwyd gan O.S. 2004/452.

- (c) yn lle'r atalnod llawn ar ddiwedd y diffiniad o "major precepting authority" rhoddir "and"; ac
- (ch) ar y diwedd, mewnosoder y canlynol:
- ““relevant percentage” means a percentage by which the amount of council tax payable in respect of any chargeable dwelling and any day is reduced due to the application of a discount under section 11 or 12.”.

Cyfrifo'r symiau perthnasol ar gyfer blwyddyn ariannol sy'n dechrau ar 1 Ebrill 2005 neu ar ôl hynny

3. Ar ôl rheoliad 5 o Reoliadau 1995, mewnosoder y rheoliad a ganlyn—

“Calculation of the relevant amounts for a financial year beginning on or after 1 April 2005

5A.—(1) For the purposes of regulation 3, the relevant amount for a financial year beginning on or after 1 April 2005 (“the year”) for a valuation band (“the band”) is the amount found by applying the formula —

$$(H - Q - J) \times (F \text{ divided by } G)$$

where —

H is the number of chargeable dwellings in the area of the billing authority listed in the band on the relevant day calculated by the authority in accordance with paragraph (2) below;

Q is a factor to take account of the discounts to which the amount of council tax payable was subject on the relevant day calculated in accordance with paragraph (4) below;

J is the amount of any adjustment in respect of changes in the number of chargeable dwellings or discounts calculated by the authority in accordance with paragraph (6) below;

F is the number which, in the proportion set out in section 5(1), is applicable as regards the year to dwellings listed in the band;

G is the number which, in that proportion, is applicable as regards the year to dwellings listed in valuation band D.

(2) The authority shall calculate the number of chargeable dwellings for the purposes of item H in paragraph (1) above by deducting from the number of dwellings listed in the band on the relevant day its estimate of the number of such dwellings which were exempt on that day.

(3) For the purposes of paragraph (2) above, the authority shall ascertain the number of dwellings listed in any valuation band by reference to —

- (a) the state on the relevant day of the authority’s list, including any alterations of the list which were shown as having effect on that day; and
- (b) any alterations of the valuation list maintained by the listing officer for that authority which were not shown on the authority’s list but of which the authority had been informed by the listing officer and which had effect on that day.

(4) Q is the aggregate of amounts found by multiplying, for each different relevant percentage, R by S, where —

R is the number of dwellings taken into account for the purposes of item H in paragraph (1) above, for which the amount of council tax payable for the relevant

day was reduced by that relevant percentage, estimated by the authority in accordance with paragraph (5) below;

S is that relevant percentage.

(5) The authority shall make the estimates required for the purpose of paragraph (4) above on the basis of all the information available to the authority on the relevant day.

(6) The authority shall calculate the amount of any adjustment for the purposes of item J in paragraph (1) above as equal to the amount by which the number which the authority calculates in accordance with paragraph (7) below exceeds the number which the authority calculates in accordance with paragraph (8) below; and if there is no such excess, the adjustment shall be nil or, as the case may be, a negative amount.

(7) Subject to paragraph (10) below, the authority shall calculate the aggregate of —

(a) the authority's estimate of the number of chargeable dwellings which are not ascertained for the purposes of paragraph (2) above as listed in the band on the relevant day but which will be listed in the band for the whole or part of the year; and

(b) the aggregate of amounts found by multiplying, for each different relevant percentage, U by V, where —

U is the authority's estimate of the number of dwellings in respect of which the amount of council tax payable for the relevant day was reduced by that relevant percentage and which were taken into account for the purposes of item R in paragraph (4) above, but in respect of which the amount of council tax payable for the whole or part of the year will not be reduced by that relevant percentage;

V is that relevant percentage.

(8) Subject to paragraph (10) below, the authority shall calculate the aggregate of —

(a) the authority's estimate of the number of chargeable dwellings which are ascertained for the purposes of paragraph (2) above as listed in the band on the relevant day but which:

(i) will not be listed in the band for the whole or part of the year; or

(ii) will be exempt at any time in the year or that part of the year for which they will be listed; and

(b) the aggregate of amounts found by multiplying, for each different relevant percentage, W by X, where —

W is the number of dwellings, taken into account for the purposes of item H in paragraph (1) above or falling within paragraph (7)(a) above, in respect of which the amount of council tax payable for the whole or part of the year will be reduced by that relevant percentage, and which were not taken into account for the purposes of item R in paragraph (1) above, estimated by the authority in accordance with paragraph (4) above;

X is that relevant percentage.

(9) Paragraph (3) of regulation 4 shall apply for the purposes of making any of the calculations or estimates referred to in paragraphs (2), (7) and (8) above as it applies for the purposes of paragraph (2) of regulation 4.

(10) Where it appears to the authority likely that —

(a) a dwelling will be listed in a band in the authority's list, or will not be so listed, for part of the year;

- (b) a dwelling will be exempt for part of the year during a period for which it will be listed in a band in the authority's list; or
 - (c) the amount of council tax payable in respect of a dwelling will be subject to a discount of a relevant percentage for part of the year,
- the authority shall, for the purposes of making any of the estimates referred to in paragraphs (7) or (8) above, treat such a dwelling or discount as a fraction produced by dividing the number of days in that part of the year by the number of days in the year.

(11) For the purposes of this regulation, the relevant day —

- (a) in respect of the financial year beginning on 1 April 2005 is 24 November 2004; and
- (b) in respect of financial years beginning on or after 1 April 2006 is 31 October in the financial year preceding that for which the relevant amount is calculated.”.

Cyfrifo sylfaen treth gyngor awdurdod bilio ar gyfer rhan o'i ardal

4. Diwygir rheoliad 6(2) o Reoliadau 1995 fel a ganlyn—

- (a) yn lle “5 but”, rhodder “5 to 5A but”;
- (b) ar ôl is-baragraff (c) mewnosoder—

“(d) in regulation 5A, the relevant day in respect of the year is —

(i) for the financial year beginning on 1 April 2005 —

(aa) where the authority determines the amount for item TP in section 34(3) in the period beginning 24 November and ending on 31 January in the preceding financial year, 24 November in the preceding financial year; and

(bb) in any other case, the day on which the authority calculates the relevant amount for the year for the purpose of item TP in section 34(3).

(ii) for financial years beginning on or after 1 April 2006 —

(aa) where the authority determines the amount for item TP in section 34(3) in the period beginning on 1 November and ending on 31 December in the preceding financial year, 31 October in the preceding financial year; and

(bb) in any other case, the day on which the authority calculates the relevant amount for the year for the purposes of item TP in section 34(3).”.

Cyfrifo sylfaen y dreth gyngor at ddibenion awdurdod praeseptio mawr

5. Diwygir rheoliad 7 o Reoliadau 1995 fel a ganlyn—

(a) ym mharagraff (1)—

(i) yn lle “5 and”, rhodder “5 or 5A and”;

(ii) ar ôl “regulation 5” mewnosoder “or items H, Q and J in regulation 5A”;

(b) ym mharagraff (2), ar ôl “regulation 5”, mewnosoder “or items H, Q and J in regulation 5A”.

Y cyfnod rhagnodedig

6. Yn lle paragraff (3) o reoliad 8 o Reoliadau 1995, rhodder—

“In relation to calculations for the financial year beginning on 1 April 2005, the period beginning on 24 November 2004 and ending on 31 January 2005 is hereby prescribed for the purposes referred to in paragraph (1) above.”

Penderfynu ar sylfaen treth gyngor awdurdod bilio

7. Yn rheoliad 9(2) o Reoliadau 1995, yn lle “be, 5” rhodder “be, 5 or 5A”.

Diwygio Rheoliadau 1998

8. Yn rheoliad 3(2) o Reoliadau 1998, yn lle “section 12” rhodder “section 12(4)”.

Llofnodwyd ar ran y Cynulliad Cenedlaethol o dan adran 66(1) o Ddeddf Llywodraeth Cymru 1998(5).

23 Tachwedd 2004

D. Elis-Thomas
Llywydd y Cynulliad Cenedlaethol

EXPLANATORY NOTE

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

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) (Cymru) 1995 (“Rheoliadau 1995”) a Rheoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) 1998 (“Rheoliadau 1998”).

Mae Rheoliadau 1995 yn darparu i awdurdodau bilio ac awdurdodau praeseptio mawr yng Nghymru gyfrifo sylfaen y dreth gyngor ar gyfer rhannau o'u hardaloedd neu eu hardaloedd cyfan. Mae'r Rheoliadau hyn yn diwygio Rheoliadau 1995 o ganlyniad i roi adran 75 o Ddeddf Llywodraeth Leol 2003 (“Deddf 2003”) yn lle adran 12 o Ddeddf Cyllid Llywodraeth Leol 1992 (“Deddf 1992”).

Mae adran 12 o Ddeddf 1992 yn caniatáu i awdurdodau bilio yng Nghymru ostwng y disgownt sy'n gymwys o dan adran 11(2)(a) o Ddeddf 1992 i anheddau sy'n syrthio i ddsbarthau a ragnodir mewn rheoliadau at ddibenion adran 12(3) o Ddeddf 1992 o 50% i leiafswm o 10%. Mae adran 12 o Ddeddf 1992 hefyd yn caniatáu i awdurdodau bilio yng Nghymru leihau'r disgownt o 50% neu ei ddirwyn i ben ar gyfer anheddau sy'n syrthio i ddsbarthau eraill a ragnodir mewn rheoliadau at ddibenion adran 12(4) o Ddeddf 1992.

Mae dosbarthau ar anheddau wedi'u rhagnodi yn Rheoliadau y Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) 1998. (Mae is-adrannau (3), (4) a (5) o adran 75 o Ddeddf 2003 yn cadw mewn grym effaith rheoliadau, sy'n rhagnodi'r dosbarthau ar anheddau ac a oedd yn bodoli yn union cyn i'r adran honno ddod i rym).

Mae rheoliad 2 o'r Rheoliadau hyn yn diwygio'r diffiniad o “the authority’s list” a geir yn rheoliad 1(3) o Reoliadau 1995, er mwyn adlewyrchu bod adran 77 o Ddeddf 2003 wedi mewnosod adran 22B yn Neddf 1992.

Mae rheoliad 2 o'r Rheoliadau hyn hefyd yn mewnosod diffiniad o “relevant percentage” yn rheoliad 1(3) o Reoliadau 1995. Mae hynny'n ychwanegol at y diffiniad o “appropriate percentage” gan fod adran 12 o Ddeddf 1992 yn caniatáu i awdurdod bilio ostwng y dreth gyngor sy'n daladwy o ganrannau ac eithrio'r ganran briodol (25%) neu ddwywaith y ganran briodol.

Mae rheoliad 3 o'r Rheoliadau hyn yn mewnosod rheoliad 5A newydd yn Rheoliadau 1995. Mae hynny'n darparu i awdurdodau bilio gyfrifo “the relevant amounts” ar gyfer y blynyddoedd ariannol sy'n dechrau ar 1 Ebrill 2005 neu ar ôl hynny. Mae'r swm perthnasol ar gyfer pob band o'r dreth gyngor yn fesur o'r nifer o anheddau sydd yn y band hwnnw ar ôl ystyried anheddau esempt a disgowntiau.

Canfyddir sylfaen y dreth gyngor ar gyfer ardal awdurdod bilio gyfan (eitem T yn adran 33(1) o Ddeddf 1992) drwy gyfuno'r swm perthnasol ar gyfer pob band o'r dreth gyngor a'i luosi gydag amcangyfrifiad yr awdurdod o'i raddfa gasglu (gweler rheoliad 3 o Reoliadau 1995). Wrth gyfrifo sylfaen y dreth ar gyfer y blynyddoedd ariannol sy'n dechrau ar 1 Ebrill 2005 neu ar ôl hynny, mae rheoliad 5A yn ei gwneud yn ofynnol i'r awdurdod ystyried disgowntiau o dan adrannau 11 a 12 o Ddeddf 1992. Y dyddiad perthnasol ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2005 yw 24 Tachwedd 2004 (mae'r rheoliad 5A(11)(a) newydd o Reoliadau 1995 fel y'i mewnosodir gan reoliad 3 o'r Rheoliadau hyn yn cyfeirio at hyn). Ar gyfer y blynyddoedd ariannol sy'n dechrau ar 1 Ebrill 2006 neu ar ôl hynny, y diwrnod perthnasol fydd 31 Hydref yn y flwyddyn ariannol sy'n dod cyn y flwyddyn y gwneir y cyfrifiadau ar ei chyfer.

Mae rheoliad 4 o'r Rheoliadau hyn yn mewnosod cyfeiriadau at y rheoliad 5A newydd yn rheoliad 6 o Reoliadau 1995. Mae'r rheoliad 6 hwnnw yn darparu ar gyfer cyfrifo sylfaen y dreth ar gyfer rhan o ardal awdurdod bilio. Caiiff rheoliad 6 o Reoliadau 1995 hefyd ei ddiwygio, a 24 Tachwedd 2004

fydd y diwrnod perthnasol at ddibenion rheoliad 5A, ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2005, os caiff eitem TP yn adran 34(4) ei gyfrifo yn ystod y cyfnod o 24 Tachwedd 2004 i 31 Ionawr 2005.

Mae rheoliad 5 o'r Rheoliadau hyn yn mewnosod yn rheoliad 7 o Reoliadau 1995 gyfeiriadau at y rheoliad 5A newydd ac i'r eitemau yn y cyfrifiadau yn y rheoliad 5A newydd. Mae'r rheoliad 7 hwnnw yn darparu ar gyfer cyfrifo sylfaen y dreth at ddibenion awdurdod praeseptio mawr.

Mae rheoliad 6 yn rhoi rheoliad 8(3) newydd yn Rheoliadau 1995 yn lle'r hen un fel bod y cyfnod rhagnodedig mewn perthynas â chyfrifiadau ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2005, yn gyfnod o 24 Tachwedd 2004 i 31 Ionawr 2005.

Mae rheoliad 7 o'r Rheoliadau hyn yn mewnosod cyfeiriad at y rheoliad 5A newydd yn rheoliad 9 o Reoliadau 1995. Mae'r rheoliad 9 hwnnw yn darparu ar gyfer penderfynu ar sylfaen treth awdurdod bilio gan awdurdod praeseptio mawr pan fydd yr awdurdod bilio wedi peidio â hysbysu'r awdurdod praeseptio mawr o sylfaen ei dreth yn ystod y cyfnod rhagnodedig.

Mae rheoliad 8 o'r Rheoliadau hyn yn diwygio rheoliad 3 o Reoliadau 1998 er mwyn egluro bod y dosbarth ar anheddau a elwir Dosbarth C wedi'i ragnodi gan y rheoliad 3 hwnnw at ddibenion adran 12(4) o Ddeddf 1992.