



CYNULLIAD CENEDLAETHOL CYMRU

NATIONAL ASSEMBLY FOR WALES

OFFERYNNAU STATUDOL

STATUTORY INSTRUMENTS

2007 Rhif 571 (Cy.49)

2007 No. 571 (W.49)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

Rheoliadau Awdurdodau Lleol
(Addasu Cyfrifiadau
Angenrheidiol) (Cymru) 2007

The Local Authorities (Alteration
of Requisite Calculations) (Wales)
Regulations 2007

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Mae adrannau 32 a 43 o Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992") yn nodi, yn y drefn honno, sut y mae awdurdod bilio a phrif awdurdod praeseptio i gyfrifo'u hanghenion cyllideb ar gyfer blwyddyn ariannol. Mae adrannau 33 a 44 o'r Ddeddf honno yn nodi, yn y drefn honno, sut y mae awdurdod bilio a phrif awdurdod praeseptio i gyfrifo swm sylfaenol eu treth gyngor.

Sections 32 and 43 of the Local Government Finance Act 1992 ("the 1992 Act") set out respectively how a billing authority and a major precepting authority are to calculate their budget requirements for a financial year. Sections 33 and 44 of that Act set out respectively how a billing authority and a major precepting authority are to calculate the basic amount of their council tax.

Mae rheoliadau 2(a), 3, 4(a)(i) a 5(a) o'r Rheoliadau hyn yn hepgor cyfeiriadau at "relevant special grant" o adrannau 32, 33, 43 a 44 o Ddeddf 1992 ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2007 gan nad oes unrhyw grantiau arbennig yn cael eu diffinio yn grantiau arbennig perthnasol am y flwyddyn ariannol honno.

Regulations 2(a), 3, 4(a)(i) and 5(a) of these Regulations omit references to "relevant special grant" from sections 32, 33, 43 and 44 of the 1992 Act for the financial year beginning on 1 April 2007 since no special grants are being defined as relevant special grants for that financial year.

Mae rheoliadau 2(b) a 4(b) yn mewnosod, ar gyfer awdurdodau bilio a phrif awdurdodau praeseptio yng Nghymru, ddiffiniadau o symiau sy'n daladwy o ran ardrethi annomestig a ailddosbarthwyd a grant cynnal refeniw yn adrannau 32 a 43 o Ddeddf 1992 am y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2007. Diben hyn yw sicrhau nad yw symiau'r ardrethi annomestig a ailddosbarthwyd a'r grant cynnal refeniw a gedwir allan o'r cyfrifiad ar gyfer gofynion cyllideb yn yr adrannau hynny ond yn ymwneud â'r cyfryw symiau sy'n daladwy o dan yr Adroddiadau Cyllid Llywodraeth Leol am y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2007. Mae'r un diffiniadau yn gymwys hefyd i adrannau 33 a 44 o Ddeddf 1992. Mae rheoliad 4(b) hefyd yn diffinio "floor funding" yn adran 43 drwy fewnosod is-adran (6F) ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2007.

Regulations 2(b) and 4(b) insert for the financial year beginning on 1 April 2007 for billing and major precepting authorities the definitions of sums payable in respect of redistributed non-domestic rates and revenue support grant in sections 32 and 43 of the 1992 Act to ensure that the amounts of redistributed non-domestic rates and revenue support grant excluded from the budget requirement calculation in those sections relate only to such amounts payable under the respective Local Government Finance Reports for the financial year beginning on 1 April 2007. The same definitions also apply to sections 33 and 44 of the 1992 Act. Regulation 4(b) also defines "floor funding" in section 43 by inserting subsection (6F) for the financial year beginning on 1 April 2007.

Mae rheoliadau 4(a)(ii) a 5(b) yn diwygio ymhellach adrannau 43 a 44 o Ddeddf 1992 fel bod prif awdurdodau praeseptio yng Nghymru yn gorfod ystyried unrhyw gyllid gwaelodol a geir oddi wrth yr Ysgrifennydd Gwladol ar gyfer y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2007 wrth wneud y cyfrifiadau gofynnol ar gyfer y flwyddyn honno.

Paratowyd arfarniad rheoliadol mewn cysylltiad â'r Rheoliadau hyn, ac mae ar gael o Is-adran Cyllid Llywodraeth Leol, Yr Adran Llywodraeth Leol a Diwylliant, Cynulliad Cenedlaethol Cymru, Parc Cathays, Caerdydd CF10 3NQ (ffôn 02920825111; e-bost LGFRevenuemailbox@wales.gsi.gov.uk).

Regulations 4(a)(ii) and 5(b) further amend sections 43 and 44 of the 1992 Act, such that major precepting authorities in Wales must take into account any floor funding received from the Secretary of State for the financial year beginning on 1 April 2007 when making the required calculation for that year.

A regulatory appraisal has been carried out in connection with these Regulations and is available from the Local Government Finance Division, Department of Local Government and Culture, National Assembly for Wales, Cathays Park, Cardiff CF10 3NQ (telephone 02920825111; email LGFRevenuemailbox@wales.gsi.gov.uk).

2007 Rhif 571 (Cy.49)**2007 No. 571 (W.49)****Y DRETH GYNGOR, CYMRU****COUNCIL TAX, WALES****Rheoliadau Awdurdodau Lleol
(Addasu Cyfrifiadau
Angenrheidiol) (Cymru) 2007****The Local Authorities (Alteration
of Requisite Calculations) (Wales)
Regulations 2007***Wedi'u gwneud* 27 Chwefror 2007*Made* 27 February 2007*Yn dod i rym* 28 Chwefror 2007*Coming into force* 28 February 2007

Mae Cynulliad Cenedlaethol Cymru yn gwneud y Rheoliadau canlynol drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 32(9), 33(4), 43(7), 44(4) a 113(2) o Ddeddf Cyllid Llywodraeth Leol 1992(1) ac sydd wedi'u breinio bellach yng Nghynulliad Cenedlaethol Cymru i'r graddau y maent yn arferadwy o ran Cymru(2).

The National Assembly for Wales makes the following Regulations in exercise of the powers conferred on the Secretary of State by sections 32(9), 33(4), 43(7), 44(4) and 113(2) of the Local Government Finance Act 1992(1) and now vested in the National Assembly for Wales so far as exercisable in relation to Wales(2).

Enwi, cychwyn, cymhwyso a dehongli**Title, commencement, application and interpretation**

1.-(1) Enw'r Rheoliadau hyn yw Rheoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol) (Cymru) 2007 a deuant i rym ar 28 Chwefror 2007.

1.-(1) The title of these Regulations is The Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2007 and they come into force on 28 February 2007.

(2) Mae'r Rheoliadau hyn yn gymwys o ran awdurdodau yng Nghymru.

(2) These Regulations apply in relation to authorities in Wales.

(3) Mae'r Rheoliadau hyn yn gymwys o ran y flwyddyn ariannol sy'n dechrau ar 1 Ebrill 2007.

(3) These Regulations apply in relation to the financial year beginning on 1 April 2007.

(4) Yn y Rheoliadau hyn ystyr "Deddf 1992" ("*the 1992 Act*") yw Deddf Cyllid Llywodraeth Leol 1992.

(4) In these Regulations "the 1992 Act" ("*Deddf 1992*") means the Local Government Finance Act 1992.

(1) 1992 p.14; diwygiwyd adran 32(9) gan baragraff 4 o Atodlen 12 i Ddeddf Llywodraeth Leol (Cymru) 1994 (p.19).

(1) 1992 c.14; section 32(9) was amended by paragraph 4 of Schedule 12 to the Local Government (Wales) Act 1994 (c.19).

(2) Trosglwyddwyd y pŵer i wneud rheoliadau o dan adrannau 32(9), 33(4), 43(7) a 44(4) 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 (O.S. 1999/672) ac Atodlen 1 iddo.

(2) The power to make regulations under sections 32(9), 33(4), 43(7) and 44(4) in relation to Wales transferred from the Secretary of State to the National Assembly for Wales under article 2(a) of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I.1999/672).

Cyfrifo anghenion cyllideb (awdurdodau bilio)

2. Mae adran 32 o Ddeddf 1992 yn effeithiol fel pe bai-

- (a) yn is-adran (3)(a)(1), y geiriau "or relevant special grant" wedi'u hepgor; a
- (b) ar ôl is-adran (12), yr is-adran ganlynol wedi'i mewnosod(2)-

"(12A) In this section and section 33 below-

- (a) references to sums payable for the financial year in respect of redistributed non-domestic rates are references to sums so payable in accordance with the Local Government Finance Report (No.1) 2007-2008 (Final Settlement - Councils) published by the National Assembly for Wales pursuant to section 84G(4) of the Local Government Finance Act 1988(3) on 21 December 2006; and
- (b) references to sums payable for the financial year in respect of revenue support grant are references to sums so payable in accordance with that report."

Cyfrifo swm sylfaenol y dreth gyngor (awdurdodau bilio)

3. Mae adran 33(1) o Ddeddf 1992 yn effeithiol fel pe bai'r geiriau "or relevant special grant" yn item P wedi'u hepgor(4).

Cyfrifo anghenion cyllideb (prif awdurdodau praeseptio)

4. Mae adran 43 o Ddeddf 1992 yn effeithiol fel pe bai-

- (a) yn is-adran (3)(a)(i)(5)-

-
- (1) Diwygiwyd adran 32(3)(a) gan Reoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol a Chronfeydd) 1994 (O.S. 1994/246) a Rheoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol a Chronfeydd) 1995 (O.S. 1995/234) ac mewn cysylltiad â'r flwyddyn ariannol 2006-2007 gan reoliad 2(a) o Reoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol) (Cymru) 2006 (O.S. 2006/344 (Cy.41).
 - (2) Mewnosodwyd adran 32(12A) mewn perthynas â'r flwyddyn ariannol 2006-2007 gan reoliad 2(b) o O.S. 2006/344 (Cy.41).
 - (3) 1988 p.41; mewnosodwyd adran 84G gan Atodlen 2 i Ddeddf Llywodraeth Leol 2003 (p.26)
 - (4) Diwygiwyd adran 33(1) gan O.S. 1994/246 ac O.S. 1995/234 ac mewn perthynas â'r flwyddyn ariannol 2006-2007 gan reoliad 3 o O.S. 2006/344 (Cy.41).
 - (5) Diwygiwyd adran 43(3)(a) gan O.S. 1994/246, O.S. 1995/234 ac mewn perthynas â'r flwyddyn ariannol 2004-2005 gan Reoliadau Awdurdodau Lleol (Addasu Cyfrifiadau Angenrheidiol) (Cymru) 2004 (O.S. 2004/451 (Cy.42)) ac mewn perthynas â'r flwyddyn ariannol 2006-2007 gan reoliad 4(a) o O.S. 2006/344 (Cy.41).

Calculation of budget requirement (billing authorities)

2. Section 32 of the 1992 Act has effect as if-

- (a) in subsection (3)(a)(1) the words "or relevant special grant" were omitted; and
- (b) after subsection (12) the following subsection were inserted(2) -

"(12A) In this section and section 33 below-

- (a) references to sums payable for the financial year in respect of redistributed non-domestic rates are references to sums so payable in accordance with the Local Government Finance Report (No.1) 2007-2008 (Final Settlement - Councils) published by the National Assembly for Wales pursuant to section 84G(4) of the Local Government Finance Act 1988(3) on 21 December 2006; and
- (b) references to sums payable for the financial year in respect of revenue support grant are references to sums so payable in accordance with that report."

Calculation of basic amount of council tax (billing authorities)

3. Section 33(1) of the 1992 Act has effect as if in item P the words "or relevant special grant" were omitted(4).

Calculation of budget requirement (major precepting authorities)

4. Section 43 of the 1992 Act has effect as if-

- (a) in subsection (3)(a)(i)(5)-

-
- (1) Section 32(3)(a) was amended by the Local Authorities (Alteration of Requisite Calculations and Funds) Regulations 1994 (S.I. 1994/246) and the Local Authorities (Alteration of Requisite Calculations and Funds) Regulations 1995 (S.I. 1995/234) and in respect of the financial year 2006-2007 by regulation 2(a) of the Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2006 (S.I. 2006/344 (W.41)).
 - (2) Section 32(12A) was inserted in relation to the financial year 2006-2007 by regulation 2(b) of S.I. 2006/344 (W.41).
 - (3) 1988 c.41; section 84G was inserted by Schedule 2 to the Local Government Act 2003 (c.26).
 - (4) Section 33(1) was amended by S.I. 1994/246 and S.I. 1995/234 and in relation to the financial year 2006-2007 by regulation 3 of S.I. 2006/344 (W.41).
 - (5) Section 43(3)(a) was amended by S.I. 1994/246, S.I. 1995/234, in relation to the financial year 2004-2005 by the Local Authorities (Alteration of Requisite Calculations) (Wales) Regulations 2004 (S.I. 2004/451 (W.42)) and in relation to the financial year 2006-2007 by regulation 4(a) of S.I. 2006/344 (W.41).

- (i) y geiriau "relevant special grant" wedi'u hepgor; a
 - (ii) y geiriau "floor funding" wedi'u mewnosod o flaen "or police grant;" a
- (b) ar ôl is-adran (6D) yr is-adrannau a ganlyn wedi'u mewnosod(1)-

"(6E) In this section and section 44 below-

- (a) references to sums payable for the financial year in respect of redistributed non-domestic rates are references to sums so payable in accordance with the Local Government Finance Report (No.2) 2007-2008 (Final Settlement - Police Authorities) published by the National Assembly for Wales pursuant to section 84G(4) of the Local Government Finance Act 1988 on 30 January 2007; and
- (b) references to sums payable for the financial year in respect of revenue support grant are references to sums so payable in accordance with that report.

(6F) In this section and section 44 below "floor funding" means grant payable to a major precepting authority by the Secretary of State in addition to the police grant referred to in subsection (6C)."

Cyfrifo swm sylfaenol y dreth (prif awdurdodau praeseptio)

5. Mae adran 44(1) o Ddeddf 1992(2) yn effeithiol fel pe bai yn eitem P -

- (a) y geiriau "relevant special grant" wedi'u hepgor; a
- (b) y geiriau "floor funding" wedi'u mewnosod o flaen "or police grant;" .

- (i) the words "relevant special grant" were omitted; and
 - (ii) the words "floor funding" were inserted before "or police grant;" and
- (b) after subsection (6D) the following subsections were inserted(1) -

"(6E) In this section and section 44 below-

- (a) references to sums payable for the financial year in respect of redistributed non-domestic rates are references to sums so payable in accordance with the Local Government Finance Report (No.2) 2007-2008 (Final Settlement - Police Authorities) published by the National Assembly for Wales pursuant to section 84G(4) of the Local Government Finance Act 1988 on 30 January 2007; and
- (b) references to sums payable for the financial year in respect of revenue support grant are references to sums so payable in accordance with that report.

(6F) In this section and section 44 below "floor funding" means grant payable to a major precepting authority by the Secretary of State in addition to the police grant referred to in subsection (6C)."

Calculation of basic amount of tax (major precepting authorities)

5. Section 44(1) of the 1992 Act(2) has effect as if in item P -

- (a) the words "relevant special grant" were omitted; and
- (b) the words "floor funding" were inserted before "or police grant;" .

(1) Mewnosodwyd is-adrannau 43(6E) a (6F) mewn perthynas â'r flwyddyn ariannol 2006-2007 gan reoliad 4(b) o O.S. 2006/344 (Cy.41).

(2) Diwygiwyd adran 44(1) gan O.S. 1994/246, O.S. 1995/234 ac mewn perthynas â'r flwyddyn ariannol 2004-2005 gan O.S. 2004/451 (Cy.42) ac mewn perthynas â'r flwyddyn ariannol 2006-2007 gan reoliad 5 o O.S. 2006/344 (Cy.41).

(1) Subsections 43(6E) and (6F) were inserted in relation to the financial year 2006-2007 by regulation 4(b) of S.I. 2006/344 (W.41).

(2) Section 44(1) was amended by S.I. 1994/246, S.I. 1995/234, in relation to the financial year 2004-2005 by S.I. 2004/451 (W.42) and in relation to the financial year 2006-2007 by regulation 5 of S.I. 2006/344 (W.41).

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

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(1).

27 Chwefror 2007

27 February 2007

D. Elis-Thomas

Llywydd y Cynulliad Cenedlaethol

The Presiding Officer of the National Assembly

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