



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2010 Rhif 77 (Cy.18)

2010 No. 77 (W.18)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

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

The Council Tax (Alteration of
Lists and Appeals) (Amendment)
(Wales) Regulations 2010

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Mae'r Rheoliadau hyn yn diwygio Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) 1993.

These Regulations amend the Council Tax (Alteration of Lists and Appeals) Regulations 1993.

Gwneir y Rheoliadau hyn o dan adran 24 (newid rhestrau) a 113 (gorchmynion a rheoliadau) o Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992"). Mae adran 24 o Ddeddf 1992 yn caniatáu i Weinidogion Cymru wneud rheoliadau ynghylch newid rhestrau prisio a luniwyd o dan Bennod II (Rhestrau Prisio) o Ran I o Ddeddf 1992 a hynny gan swyddogion rhestru.

These Regulations are made under section 24 (alteration of lists) and 113 (orders and regulations) of the Local Government Finance Act 1992 ("the 1992 Act"). Section 24 of the 1992 Act permits the Welsh Ministers to make regulations about the alteration by listing officers of valuation lists which have been compiled under Chapter II (Valuation Lists) of Part 1 of the 1992 Act.

Mae rheoliad 2(2) yn disodli rheoliad 14 o Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) 1993. Mae'r unig newid o sylwedd yn darparu os gwneir newid i'r rhestr i gywiro anghywirdeb ac mai'r anghywirdeb yw bod y rhestr wreiddiol yn dangos bod y band prisio yn rhy uchel, yna mae'r newid yn cael effaith o'r diweddaraf o'r canlynol sef y diwrnod y lluniwyd y rhestr neu'r diwrnod chwe mlynedd ynghynt na'r diwrnod y cofnodir y newid yn y rhestr.

Regulation 2(2) substitutes Regulation 14 of the Council Tax (Alteration of Lists and Appeals) Regulations 1993. The only substantive change provides that where an alteration to the list is made to correct an inaccuracy and the inaccuracy is that the original list showed the valuation band as being too high, then the alteration has effect from the later of the day on which the list was compiled and the day six years earlier than the day on which the alteration is entered in the list.

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–

(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 Weiniogion Cymru ac maent bellach wedi'u breinio ynddynt i'r graddau y maent yn arferadwy o ran Cymru.

(3) O.S. 1993/290.

2010 No. 77 (W.18)

COUNCIL TAX, WALES

**The Council Tax (Alteration of
Lists and Appeals) (Amendment)
(Wales) Regulations 2010**

Made 14 January 2010

*Laid before the National
Assembly for Wales* 18 January 2010

Coming into force 1 April 2010

The Welsh Ministers make these Regulations in exercise of the powers conferred on the Secretary of State by sections 24 and 113 of the Local Government Finance Act 1992(1) and now vested in them(2):

Title, commencement and application

1.–(1) The title of these Regulations is the Council Tax (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2010.

(2) These Regulations come into force on 1 April 2010.

**Amendments to the Council Tax (Alteration of
Lists and Appeals) Regulations 1993**

2.–(1) The Council Tax (Alteration of Lists and Appeal) Regulations 1993(3) are amended in accordance with paragraphs (2) to (3).

(2) For regulation 14 (day from which alteration has effect) substitute–

(1) 1992 c.14.

(2) The power to make regulations under sections 24 and 113 of the Local Government Finance Act 1992 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). By virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c.32), these powers were transferred and are now vested in the Welsh Ministers, so far as they are exercisable in relation to Wales.

(3) S.I. 1993/290.

"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
- (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,

"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
- (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—

- (a) in the case where the alteration is made—
 - (i) to correct an inaccuracy in the list which arose in the course of making a previous alteration, and
 - (ii) the previous alteration fell to have effect in accordance with the foregoing provisions of this regulation,

from the day on which the previous alteration had effect, or, but for the inaccuracy would have had effect; and

- (b) in any other case, from the day on which the list became inaccurate.

(9) Any reference in the foregoing provisions of this regulation to a dwelling ceasing to exist or coming into existence includes a reference to a dwelling which ceases to exist or comes into existence—

- (a) by virtue of property which was a dwelling—

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—

- (a) in the case where the alteration is made—
 - (i) to correct an inaccuracy in the list which arose in the course of making a previous alteration, and
 - (ii) the previous alteration fell to have effect in accordance with the foregoing provisions of this regulation,

from the day on which the previous alteration had effect, or, but for the inaccuracy would have had effect; and

- (b) in any other case, from the day on which the list became inaccurate.

(9) Any reference in the foregoing provisions of this regulation to a dwelling ceasing to exist or coming into existence includes a reference to a dwelling which ceases to exist or comes into existence—

- (a) by virtue of property which was a dwelling—

- (i) becoming liable (as such or together with other property) to non-domestic rating by reason of its consisting entirely of non-domestic property; or
- (ii) ceasing (otherwise than as mentioned in (i) above) to satisfy the requirements of section 3 of the Act;
- (b) by virtue of a hereditament consisting entirely of property which is non-domestic becoming a composite hereditament which satisfies the requirements of section 3 of the Act;
- (c) by virtue of property which was one dwelling for the purposes of Part I of the Act being treated for those purposes as two or more dwellings; or
- (d) by virtue of property which was two or more dwellings for those purposes being treated for those purposes as one dwelling.

(10) Expressions used in paragraph (9) which are also used in Part III (non-domestic rating) of the 1988 Act have the same meaning in that paragraph as they have for the purposes of that Part."

(3) Yn rheoliad 29(4) (gorchmynion), yn lle'r geiriau "regulation 14(8)" rhodder "regulation 14(9)".

- (i) becoming liable (as such or together with other property) to non-domestic rating by reason of its consisting entirely of non-domestic property; or
- (ii) ceasing (otherwise than as mentioned in (i) above) to satisfy the requirements of section 3 of the Act;
- (b) by virtue of a hereditament consisting entirely of property which is non-domestic becoming a composite hereditament which satisfies the requirements of section 3 of the Act;
- (c) by virtue of property which was one dwelling for the purposes of Part I of the Act being treated for those purposes as two or more dwellings; or
- (d) by virtue of property which was two or more dwellings for those purposes being treated for those purposes as one dwelling.

(10) Expressions used in paragraph (9) which are also used in Part III (non-domestic rating) of the 1988 Act have the same meaning in that paragraph as they have for the purposes of that Part."

(3) In regulation 29(4) (orders), for the words "regulation 14(8)" substitute "regulation 14(9)".

Carl Sargeant

Y Gweinidog dros Gyfiawnder Cymdeithasol a Llywodraeth Leol, un o Weinidogion Cymru

Minister for Social Justice and Local Government, one of the Welsh Ministers

14 Ionawr 2010

14 January 2010

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