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OFFERYNNAU STATUDOL CYMRU

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**2013 Rhif 62 (Cy.13)**

**Y DRETH GYNGOR, CYMRU**

**Rheoliadau'r Dreth Gyngor (Gweinyddu  
a Gorfodi) (Diwygio) (Cymru) 2013**

*Gwnaed* - - - - 17 Ionawr 2013  
*Gosodwyd gerbron Cynulliad*  
*Cenedlaethol Cymru* - - 17 Ionawr 2013  
*Yn dod i rym yn unol â rheoliad 1(2)*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adran 113(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1992 a pharagraffau 1(1), 2(2), (4)(a), (ia) a (j), 4 i 6, 8 i 10 ac 16 o Atodlen 2 i'r Ddeddf honno(1), ac a freiniwyd bellach ynddynt hwy(2).

**Enwi, cychwyn a chymhwyso**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) (Diwygio) (Cymru) 2013.

(2) Mae'r Rheoliadau hyn yn dod i rym ar—

(a) 7 Chwefror 2013 at ddibenion rheoliad 2(4) a rheoliad 2(1) i'r graddau y mae'n ymwneud â rheoliad 2(4); a

(b) 1 Ebrill 2013 at y dibenion sy'n weddill.

(3) Mae'r Rheoliadau hyn yn gymwys o ran Cymru.

**Diwygio Rheoliadau**

2.—(1) Diwygir Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992(3) yn unol â pharagraffau (2) i (13).

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- (1) 1992 p.14. *Gweler* adran 116(1) am y diffiniad o "prescribed". Gwnaed diwygiadau perthnasol gan adrannau 10 (cynlluniau gostwng y dreth gyngor), 12 (pŵer i osod swm uwch ar gyfer anheddau gwag hirdymor), 16 (darparu gwybodaeth am y dreth gyngor) a 17 (pŵer i CThEM gyflenwi gwybodaeth at ddibenion y dreth gyngor) o Ddeddf Cyllid Llywodraeth Leol 2012 (p.17). Mewnosodwyd paragraff 21 o Atodlen 2 i Ddeddf Cyllid Llywodraeth Leol 1992 gan adran 127(1) o Ddeddf Llywodraeth Leol 2003 (p.26) a pharagraffau 40, 53(1) a (3) o Atodlen 7 i'r Ddeddf honno.
- (2) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, i'r graddau y maent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672) ac Atodlen 1 i'r Gorchymyn hwnnw. Trosglwyddwyd y swyddogaethau hynny yn ddiweddarach i Weinidogion Cymru, yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32).
- (3) O.S. 1992/613. Gwnaed diwygiadau perthnasol gan O.S. 1992/3008, O.S. 1995/22, O.S. 2004/785 ac O.S. 2009/2706.

## (2) Yn rheoliad 1 (enwi, cychwyn a dehongli)—

## (a) yn lle'r diffiniad o “discount” rhodder—

“discount” means a discount under section 11 or section 12 of the Act, or a reduction in the amount of council tax payable for a dwelling under section 13A(1)(b) or 13A(1)(c) where—

- (a) a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012(4) or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act provides; or
- (b) the billing authority has determined under section 13A(7) of the Act, that liability shall be reduced otherwise than to nil;”;

## (b) yn lle'r diffiniad o “exempt dwelling” rhodder—

“exempt dwelling” means a dwelling which is exempt from council tax under the Exempt Dwellings Order(5) or a dwelling in relation to which no council tax is payable

by virtue of a reduction under section 13A(1)(b) or section 13A(1)(c) of the Act where—

- (a) a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act provides; or
- (b) the billing authority has determined under section 13A(7) of the Act, that liability shall be reduced to nil;”.

## (3) Yn rheoliad 2 (cyflwyno hysbysiaidau)—

## (a) ym mharagraff (4) hepgorer y geiriau “, or any information required by the demand notice regulations to be supplied to any person when a demand notice (within the meaning of Part V of these Regulations) is served”;

## (b) ar ôl paragraff (4) mewnosoder—

“(4A) Without prejudice to section 233 of the Local Government Act 1972(6) and subject to paragraphs (6) and (7) below, any information required by the demand notice regulations to be supplied to any person when a demand notice (within the meaning of Part V of these Regulations) is served:

- (a) may be so supplied by sending the information to that person by electronic communication to such address as may be notified by that person for that purpose; or
- (b) subject to paragraph (4B) shall be treated as supplied to that person where the billing authority has published the information on a website and that person is notified by way of the demand notice of—
  - (i) the publication of the information on a website;
  - (ii) the address of that website; and
  - (iii) the place on the website where the information may be accessed.

(4B) Sub-paragraph (b) of paragraph (4A) shall not apply where that person has requested a hard copy of the information.

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(4) O.S. 2012/3144.

(5) Gorchymyn y Dreth Gyngor (Anheddau Esempt) 1992 (O.S. 1992/558).

(6) 1972 p.70.

- (4C) Where a person requests a hard copy of the information referred to in paragraph (4A) in writing either before or after the demand notice is issued, the authority must supply it as soon as reasonably practicable following receipt of the request.”;
- (c) ym mharagraff (6), yn lle “for the purpose of paragraph (4)(a)” rhodder “for the purposes of paragraphs (4)(a) or (4A)(a)”;
- (d) ym mharagraff (7), yn lle “for the purpose of paragraph (4)(a)” rhodder “for the purposes of paragraphs (4)(a) or (4A)(a)”.
- (4) Yn rheoliad 4 (gwybodaeth gan gyrrff cyhoeddus)—
- (a) ar ddiwedd paragraff (8)(a) hepgorer “and”;
- (b) ar ddiwedd paragraff (8)(b), yn lle'r atalnod llawn rhodder “, and”;
- (c) ar ôl paragraff (8)(b) mewnosoder—
- “(c) it was not supplied to the first-mentioned authority under paragraph 15B of Schedule 2 to the Act or section 131 of the Welfare Reform Act 2012(7).”.
- (5) Yn rheoliad 9 (rhagdybiaethau ynghylch anheddau)—
- (a) ar ddechrau paragraff (2), yn lle “Where” rhodder “Subject to paragraph (3), where”;
- (b) ar ôl paragraff (2) mewnosoder—
- “(3) Where, having taken such steps as are referred to in regulation 8, a billing authority has reason to believe that a particular dwelling would be or would have been an exempt dwelling for a period during the year but for a determination made in relation to that dwelling under—
- (a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012(8); or
- (b) a provision contained in an authority’s scheme by virtue of regulation 32(1) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012,
- it shall assume, for the purposes of Part 5 of these Regulations, that the dwelling will be or was a chargeable dwelling for that period.”
- (6) Yn rheoliad 10 (hysbysiad o ragdybiaeth)—
- (a) ym mharagraff (3), ar ôl “Subject to paragraph (6)” mewnosoder “ and (6A)”;
- (b) ar ôl paragraff (6) mewnosoder—
- “(6A) Where the dwelling in respect of which the assumption under regulation 9(2) is made is a dwelling in relation to which no council tax is payable by virtue of a reduction under section 13A(1)(b) of the Act where a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act provides that liability shall be reduced to nil—
- (a) paragraph (3) shall not apply;
- (b) the billing authority shall supply with any notice given in accordance with paragraph (2) a statement—
- (i) informing the person affected of the duty imposed by paragraph 113(1) of the scheme prescribed by the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012 or contained in the authority’s scheme by virtue of paragraph 7(1) of Schedule 13 to the

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(7) 2012 p.5.

(8) O.S. 2012/3145.

Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012, as the case may be;

- (ii) explaining the possible consequences (including prosecution) of failing to comply with that duty; and
  - (iii) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.”
- (7) Yn rheoliad 11 (cywiro rhagdybiaethau)—
- (a) ym mharagraff (1), yn lle “Subject to paragraph (2)” rhodder “Subject to paragraphs (1A) and (2)”;
  - (b) ar ôl paragraff (1) mewnosoder—
 

“(1A) Paragraph (1) shall not apply where a determination has been made in relation to that person under a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act which provides that liability shall be reduced to nil.”
- (8) Yn rheoliad 15 (rhagdybiaethau ynghylch disgownt)—
- (a) ar ddechrau paragraff (2), yn lle “Where” rhodder “Subject to paragraph (3), where”; a
  - (b) ar ôl paragraff (2) mewnosoder—
 

“(3) Where, having taken such steps as are referred to in regulation 14, a billing authority has reason to believe that the chargeable amount for the financial year concerned would be subject to a discount of a particular amount but for a determination made in relation to that discount under—

    - (a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012; or
    - (b) a provision contained in an authority’s scheme by virtue of regulation 32(1) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012,

it shall assume, in making any such calculation as is mentioned in paragraph (1) above, that the chargeable amount is not subject to a discount of that amount.”
- (9) Yn rheoliad 16 (cywiro rhagdybiaethau ynghylch disgownt)—
- (a) ym mharagraff (1)—
    - (i) yn lle “Subject to paragraph (2)” rhodder “Subject to paragraphs (1A) and (2)”;
    - (ii) yn is-baragraff (b), yn lle “smaller amount” rhodder “smaller or larger amount”;
  - (b) ar ôl paragraff (1) mewnosoder—
 

“(1A) Paragraph (1) shall not apply where a determination has been made in relation to that person under a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 or the scheme which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Act which provides that liability shall be reduced otherwise than to nil.”
- (10) Yn rheoliad 20 (hysbysiadau galw am dalu: taliadau sy'n ofynnol)—
- (a) yn is-baragraff (2)(b), yn lle “where” rhodder “subject to paragraph (2A), where”;
  - (b) yn lle paragraff (2) rhodder—
 

“(2A) Where the billing authority has made a determination under—

    - (a) paragraph 116(2)(c) of the scheme prescribed in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012; or

- (b) a provision contained in an authority's scheme by virtue of regulation 32(1) of, and paragraph 10(2)(c) of Schedule 13 to, the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012, paragraph (2)(b) shall not apply in relation to that amount.”;
- (c) ar ddiwedd paragraff (3)(f) hepgorer “and”; a
- (d) ar ôl paragraff (3)(f) mewnosoder—
- “(fa) if, by virtue of regulation 15(3) it is assumed that the chargeable amount is not subject to a discount, that it will not be subject to a discount as regards any day after the issue of the notice; and”.
- (11) Yn rheoliad 21 (treth gyngor: taliadau), ar ôl paragraff (1) mewnosoder—
- “(1A) Where a liable person requests by notice in writing to the billing authority to pay the amount mentioned in regulation 20(2) by 12 monthly instalments paragraphs (1B), (1C) and (1D) apply.
- (1B) Such a request may be made either before or after the demand notice is issued and may be made in relation to the relevant year or the year following the relevant year.
- (1C) Where the request relates to the relevant year, a notice to which paragraph (1) of regulation 20 applies shall be issued as soon as reasonably practicable after the date on which the notice in paragraph (1A) is received by the billing authority and shall require the amount mentioned in paragraph (2) of regulation 20 to be paid by instalments in accordance with paragraph 2(3A) of Schedule 1 to these Regulations.
- (1D) Where the request relates to the year following the relevant year, as soon as reasonably practicable after the date on which the notice is received by the billing authority, the billing authority shall write to confirm that from such date as is requested in the notice in paragraph (1A) the amount mentioned in paragraph (2) of regulation 20 for that year shall be paid by instalments in accordance with paragraph 2(3A) of Schedule 1 to these Regulations.”
- (12) Ym mharagraff 2 o Atodlen 1—
- (a) yn is-baragraff (3), yn lle “sub-paragraph (7)” rhodder “sub-paragraphs (3A) and (7)”;
- (b) ar ôl is-baragraff (3) mewnosoder—
- “(3A) This sub-paragraph applies where a notice to which paragraph (1) of regulation 20 has been issued in accordance with regulation 21(1C).
- (a) Subject to sub-paragraph (7), the number of such instalments—
- (i) where the notice is issued before the beginning of the relevant year or at any time in the period beginning on the first day of that year and ending on 15 April of that year, shall be 12;
- (ii) where the notice is issued on or after 16 April in the relevant year, shall be the number of whole months remaining in the relevant year after the issue of the notice.
- (3B) Where the aggregate amount was calculated by reference to a determination under section 12(3) or (4) of the Act (discounts: special provision for Wales) and the level of discount varies over the course of the relevant year, the monthly instalments do not need to be equal amounts but shall be as specified in the notice.”
- (13) Yn is-baragraff 10(1)(d) o Atodlen 1, ar ôl “smaller” mewnosoder “or larger”.

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**Statws** This is the original version (as it was originally made). Dim ond ar  
ei ffurf wreiddiol y mae'r eitem hon o ddeddfwriaeth ar gael ar hyn o bryd.

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17 Ionawr 2013

*Carl Sargeant*  
Y Gweinidog Llywodraeth Leol a Chymunedau,  
un o Weinidogion Cymru

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## EXPLANATORY NOTE

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

Mae Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992 (“Rheoliadau 1992”) yn gwneud darpariaeth ynglŷn â bilio, casglu a gorfodi'r dreth gyngor. Mae'r Rheoliadau hyn yn diwygio Rheoliadau 1992 mewn perthynas â Chymru, er mwyn cymryd i ystyriaeth gyflwyno cynlluniau gostyngiadau'r dreth gyngor lleol, a wneir gan yr awdurdodau bilio yn unol â Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2012, neu sy'n gymwys yn ddiodyn yn rhinwedd paragraff 6(1)(e) o Atodlen 1B i Ddeddf Cyllid Llywodraeth Leol 2012. Mae'r Rheoliadau hyn yn galluogi cymryd y gostyngiadau hyn i ystyriaeth wrth filio a gorfodi'r dreth gyngor. Mae rheoliad 2(2), (5) i (10) a (13) yn gwneud diwygiadau canlyniadol.

Mae rheoliad 2(3) yn galluogi awdurdod bilio (oni ofynnir am gopi caled) i gyflenwi'r wybodaeth, y mae'n ofynnol ei chyflenwi ynghyd â hysbysiad sy'n galw am dalu'r dreth gyngor, drwy gyhoeddi'r wybodaeth honno ar wefan.

Mae rheoliad 2(4) yn rhwystro awdurdodau bilio rhag rhannu gwybodaeth a gyflenwir o dan baragraff 15B o Atodlen 2 i Ddeddf Cyllid Llywodraeth Leol 1992 neu adran 131 o Ddeddf Diwygio Lles 2012 gydag awdurdodau eraill o dan Rheoliadau 1992.

Mae rheoliad 2(11) a (12) yn darparu ar gyfer cais gan berson i dalu ei dreth gyngor mewn 12 rhandaliad misol yn hytrach na 10.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar wneud Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol gwneud asesiad effaith rheoleiddiol o gostau a buddion tebygol cydymffurfio â'r Rheoliadau hyn.