



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2022 Rhif 722 (Cy. 160)

2022 No. 722 (W. 160)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

Rheoliadau'r Dreth Gyngor
(Diwygiadau sy'n Ymwneud â
Diystyriadau Disgownt ac
Anheddau Esempt) (Cymru) 2022

The Council Tax (Amendments
Relating to Discount Disregards
and Exempt Dwellings) (Wales)
Regulations 2022

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 (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992 ("y Rheoliadau Diystyriadau Disgownt") a Gorchymyn y Dreth Gyngor (Anheddau Esempt) 1992 ("y Gorchymyn Anheddau Esempt") i sicrhau nas effeithir ar ddiystyriadau ac esemptiadau sy'n bodoli eisoes o ganlyniad i unigolion a dderbynnir i'r Deyrnas Unedig o dan Gynllun Cartrefi i Wcráin Llywodraeth y DU ("y Cynllun Cartrefi i Wcráin") yn preswyllo mewn eiddo y mae'r diystyriadau a'r esemptiadau hynny yn gymwys iddo.

These Regulations amend the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 ("the Discount Disregards Regulations") and the Council Tax (Exempt Dwellings) Order 1992 ("the Exempt Dwellings Order") to ensure that existing disregards and exemptions are not affected as a result of individuals admitted to the United Kingdom under the UK Government's Homes for Ukraine Scheme ("Homes for Ukraine Scheme") residing in a property to which such disregards and exemptions apply.

Mae adran 11 o Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992") yn darparu y bydd swm y dreth gyngor sy'n daladwy mewn cysylltiad ag annedd drethadwy ar unrhyw ddiwrnod yn ddarostyngedig i ddisgownt sy'n hafal i'r ganran briodol o'r swm hwnnw os ar y diwrnod hwnnw:

Section 11 of the Local Government Finance Act 1992 ("the 1992 Act") provides that the amount of council tax payable in respect of a chargeable dwelling on any day will be subject to a discount equal to the appropriate percentage of that amount if on that day:

- (a) bod gan annedd un preswlydd yn unig ac nid yw'r preswlydd i'w ddiystyru at ddibenion disgownt neu fod gan annedd ddau neu ragor o breswylwyr a bod pob un ohonynt heblaw un i'w diystyru at ddiben disgownt; neu
- (b) nad oes gan yr annedd unrhyw breswlydd neu fod gan yr annedd un neu ragor o breswylwyr a bod pob un ohonynt i'w diystyru at ddibenion disgownt.

- (a) there is only one resident of a dwelling and the resident does not fall to be disregarded for the purposes of discount or there are two or more residents of the dwelling and each of them except one falls to be disregarded for the purpose of a discount; or
- (b) there is no resident of the dwelling or there are one or more residents of the dwelling and each of them falls to be disregarded for the purposes of a discount.

Y canrannau priodol yw 25% mewn perthynas ag (a) uchod a 50% mewn perthynas â (b).

Mae Atodlen 1 i Ddeddf 1992 yn rhestru'r personau sydd i'w diystyru at ddiben penderfynu i ganiatáu disgownt. Mae rheoliad 5 o'r Rheoliadau Diystyriadau Disgownt yn rhestru dosbarthau ychwanegol o bersonau sydd i'w diystyru.

O dan adran 4(1) o Ddeddf 1992, mae'r dreth gyngor yn daladwy mewn cysylltiad ag anheddau nad ydynt yn esempt. Mae'r Gorchymyn Anheddau Esempt, a wnaed o dan adran 4(3) o Ddeddf 1992, yn rhagnodi dosbarthau o anheddau sy'n esempt rhag y dreth gyngor.

Mae rheoliad 2 o'r Rheoliadau hyn yn diwygio'r Rheoliadau Diystyriadau Disgownt i ragnodi personau sy'n bresennol yn y Deyrnas Unedig o dan y Cynllun Cartrefi i Wcráin fel dosbarth ychwanegol o bersonau i'w diystyru at ddiben cyfrifo'r disgownt o dan adran 11 o Ddeddf 1992.

Mae rheoliad 3 yn diwygio'r Gorchymyn Anheddau Esempt i ddarparu bod esemptiadau sy'n ymwneud ag anheddau a feddiennir pan fo unigolion a dderbynnir i'r Deyrnas Unedig o dan y Cynllun Cartrefi i Wcráin yn preswyllo mewn anheddau o'r fath yn Lloegr hefyd yn gymwys i anheddau yng Nghymru. Mae rheoliad 3 hefyd yn ymestyn yr esemptiadau hynny i anheddau penodol eraill yng Nghymru.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol cynnal asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn.

The appropriate percentages are 25% in relation to (a) above and 50% in relation to (b).

Schedule 1 to the 1992 Act lists the persons that are to be disregarded for the purpose of determining a discount. Regulation 5 of the Discount Disregards Regulations lists additional classes of person who are to be disregarded.

Under section 4(1) of the 1992 Act, council tax is payable in respect of dwellings which are not exempt. The Exempt Dwellings Order, made under section 4(3) of the 1992 Act, prescribes classes of dwellings which are exempt from council tax.

Regulation 2 of these Regulations amends the Discount Disregards Regulations to prescribe persons who are present in the United Kingdom under the Homes for Ukraine Scheme as an additional class of persons to be disregarded for the purpose of calculating the discount under section 11 of the 1992 Act.

Regulation 3 amends the Exempt Dwellings Order to provide that exemptions relating to occupied dwellings where individuals admitted to the United Kingdom under the Homes for Ukraine Scheme reside in such dwellings in England, also apply to dwellings in Wales. Regulation 3 also extends such exemptions to other particular dwellings in Wales.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

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(Diwygiadau sy'n Ymwneud â
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The Council Tax (Amendments
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Regulations 2022

Gwnaed 28 Mehefin 2022
Gosodwyd gerbron Senedd
Cymru 30 Mehefin 2022
Yn dod i rym 21 Gorffennaf 2022

Made 28 June 2022
Laid before Senedd Cymru 30 June 2022
Coming into force 21 July 2022

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn, drwy arfer y pwerau a roddir i'r Ysgrifennydd Gwladol gan adran 4(3)(1) o Ddeddf Cyllid Llywodraeth Leol 1992(2), a pharagraff 11 o Atodlen 1 iddi, ac a freinir bellach ynddynt hwy(3).

The Welsh Ministers make the following Regulations, in exercise of the powers conferred on the Secretary of State by section 4(3)(1) of, and paragraph 11 of Schedule 1 to, the Local Government Finance Act 1992(2), and now vested in them(3).

Enwi a chychwyn

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Diwygiadau sy'n Ymwneud â Diystyriadau Disgownt ac Anheddau Esempt) (Cymru) 2022.

(2) Daw'r Rheoliadau hyn i rym ar 21 Gorffennaf 2022.

Title and commencement

1.—(1) The title of these Regulations is the Council Tax (Amendments Relating to Discount Disregards and Exempt Dwellings) (Wales) Regulations 2022.

(2) These Regulations come into force on 21 July 2022.

(1) Gweler adran 116(1) o Ddeddf 1992 am y diffiniad o "prescribed".

(2) 1992 p. 14.

(3) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, i'r graddau yr oeddent 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 iddo. Trosglwyddwyd y swyddogaethau hynny wedi hynny i Weinidogion Cymru yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32). Caniateir i'r pŵer i wneud gorchymyn o dan adran 4 o Ddeddf Cyllid Llywodraeth Leol 1992 gael ei arfer i wneud rheoliadau yn rhinwedd adran 39 o Ddeddf Deddfwriaeth (Cymru) 2019 (dccc 4).

(1) See section 116(1) of the 1992 Act for the definition of "prescribed".

(2) 1992 c. 14.

(3) Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Those functions were subsequently transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32). The power to make an order under section 4 of the Local Government Finance Act 1992 may be exercised to make regulations by virtue of section 39 of the Legislation (Wales) Act 2019 (anaw 4).

Diwygio Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992

2. Yn rheoliad 5 (dosbarthau rhagnodedig) o Reoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992(1) ar y diwedd mewnosoder—

“Homes for Ukraine Scheme

(8) Class H: a person who holds permission to enter or to stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme route in Appendix Ukraine Scheme to the Immigration Rules(2).”.

Diwygio Gorchymyn y Dreth Gyngor (Anheddau Esempt) 1992

3.—(1) Mae'r diwygiadau a wnaed i Orchymyn y Dreth Gyngor (Anheddau Esempt) 1992(3) (“Gorchymyn 1992”) gan erthygl 3 o Reoliadau'r Dreth Gyngor (Diystyriadau Disgownt ac Anheddau Esempt) (Diwygio) (Lloegr) 2022(4) yn gymwys mewn perthynas ag awdurdodau bilio yng Nghymru.

(2) Mae paragraff (1) yn ddarostyngedig i'r diwygiadau a wneir i Orchymyn 1992 gan y Rheoliadau hyn.

(3) Mae Gorchymyn 1992 wedi ei ddiwygio fel a ganlyn.

(4) Yn erthygl 2(3A)(5) ar ôl “dwelling” mewnosoder “in England”.

(5) Yn erthygl 3, yn Nosbarth X(6), yn lle paragraff (2)(b) rhodder—

“(b) “relevant person” means—

- (i) a person falling within paragraphs (i), (ii) or (iii) of paragraph (2)(a) of Class N above; or
- (ii) a relevant Ukrainian person; and”.

Amendment to the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992

2. In regulation 5 (prescribed classes) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992(1) at the end insert—

“Homes for Ukraine Scheme

(8) Class H: a person who holds permission to enter or to stay in the United Kingdom granted under the Homes for Ukraine Sponsorship Scheme route in Appendix Ukraine Scheme to the Immigration Rules(2).”.

Amendments to the Council Tax (Exempt Dwellings) Order 1992

3.—(1) The amendments made to the Council Tax (Exempt Dwellings) Order 1992(3) (“the 1992 Order”) by article 3 of the Council Tax (Discount Disregards and Exempt Dwellings) (Amendment) (England) Regulations 2022(4) apply in relation to billing authorities in Wales.

(2) Paragraph (1) is subject to the amendments made to the 1992 Order by these Regulations.

(3) The 1992 Order is amended as follows.

(4) In article 2(3A)(5) after “dwelling” insert “in England”.

(5) In article 3, in Class X(6), for paragraph (2)(b) substitute—

“(b) “relevant person” means—

- (i) a person falling within paragraphs (i), (ii) or (iii) of paragraph (2)(a) of Class N above; or
- (ii) a relevant Ukrainian person; and”.

(1) O.S. 1992/552, a ddiwygiwyd gan adran 2(3) o Ddeddf Tiriogaethau Prydeinig Tramor 2002 (p. 8), O.S. 1992/2942, 1993/149, 1995/620, 1997/657, 2005/3302 (Cy. 256) a 2019/431 (Cy. 100). Mae offerynnau diwygio eraill nad ydynt yn berthnasol i'r Rheoliadau hyn.

(2) <https://www.gov.uk/guidance/immigration-rules/immigration-rules-appendix-ukraine-scheme>. Mae'r Rheolau Mewnfudo wedi eu gosod o dan adran 3(2) o Ddeddf Mewnfudo 1971 (p. 77). Mae'r rheolau mewn perthynas â'r Cynllun Noddi Cartrefi i Wcráin wedi eu nodi yn UKR 11.1 i UKR 20.2 o'r atodiad. Mae “Permission to enter” a “permission to stay” wedi eu diffinio yn rheol 6.2 o'r Rheolau Mewnfudo: Cyflwyniad (<https://www.gov.uk/guidance/immigration-rules/immigration-rules-introduction#intro6>).

(3) O.S. 1992/558.

(4) O.S. 2022/439.

(5) Mewnosodwyd erthygl 2(3A) gan O.S. 2022/439.

(6) Mewnosodwyd Dosbarth X gan O.S. 2019/432 (W. 101).

(1) S.I. 1992/552, amended by section 2(3) of the British Overseas Territories Act 2002 (c. 8), S.I. 1992/2942, 1993/149, 1995/620, 1997/657, 2005/3302 (W. 256) and 2019/431 (W. 100). There are other amending instruments which are not relevant to these Regulations.

(2) <https://www.gov.uk/guidance/immigration-rules/immigration-rules-appendix-ukraine-scheme>. The Immigration Rules are laid under section 3(2) of the Immigration Act 1971 (c. 77). The rules in relation to the Homes for Ukraine Sponsorship Scheme are set out at UKR 11.1 to UKR 20.2 of the appendix. “Permission to enter” and “permission to stay” are defined at rule 6.2 of the Immigration Rules: Introduction (<https://www.gov.uk/guidance/immigration-rules/immigration-rules-introduction#intro6>).

(3) S.I. 1992/558.

(4) S.I. 2022/439.

(5) Article 2(3A) was inserted by S.I. 2022/439.

(6) Class X was inserted by S.I. 2019/432 (W.101).

Rebecca Evans

Y Gweinidog Cyllid a Llywodraeth Leol, un o
Weinidogion Cymru
28 Mehefin 2022

Minister for Finance and Local Government, one of
the Welsh Ministers
28 June 2022

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