



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2023 Rhif 1082 (Cy. 186)

2023 No. 1082 (W. 186)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

Rheoliadau'r Dreth Gyngor (Newid
Rhestrau ac Apelau) (Diwygio)
(Cymru) 2023

The Council Tax (Alteration of
Lists and Appeals) (Amendment)
(Wales) Regulations 2023

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 ("Rheoliadau 1993").

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

Mae Rheoliadau 1993 yn nodi o dan ba amgylchiadau y gellir newid rhestr brisio. Mae rheoliad 14 o'r Rheoliadau hynny yn pennu'r diwrnod y mae newid yn cael effaith ohono.

The 1993 Regulations set out the circumstances in which a valuation list can be altered. Regulation 14 of those Regulations specifies the day from which an alteration has effect.

Mae'r Rheoliadau hyn yn diwygio'r diwrnod y mae newid yn cael effaith ohono pan fydd y rhestr yn cael ei newid oherwydd cynnydd materol yng ngwerth eiddo, a phan ddylid trin annedd fel dwy annedd neu ragor yn unol â Gorchymyn y Dreth Gyngor (Anheddau Taladwy) 1992 (O.S. 1992/549). O dan y ddau amgylchiad mae'r Rheoliadau hyn yn pennu'r diwrnod fel y diwrnod y cofnodir y newid yn y rhestr.

These Regulations amend the day from which an alteration has effect when the list is altered due to a material increase in the value of a property, and where a dwelling should be treated as two or more dwellings pursuant to the Council Tax (Chargeable Dwellings) Order 1992 (S.I. 1992/549). In both circumstances these Regulations specify the day as the day on which the alteration is entered in the list.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth: Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

2023 Rhif 1082 (Cy. 186)

2023 No. 1082 (W. 186)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

Rheoliadau'r Dreth Gyngor (Newid
Rhestrau ac Apelau) (Diwygio)
(Cymru) 2023

The Council Tax (Alteration of
Lists and Appeals) (Amendment)
(Wales) Regulations 2023

Gwnaed 11 Hydref 2023

Made 11 October 2023

*Gosodwyd gerbron Senedd
Cymru* 13 Hydref 2023

Laid before Senedd Cymru 13 October 2023

Yn dod i rym 8 Tachwedd 2023

Coming into force 8 November 2023

Mae Gweinidogion Cymru yn gwneud y Rheoliadau hyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 24(1) a (7)(a) a 113(2) o Ddeddf Cyllid Llywodraeth Leol 1992(1), ac a freiniwyd bellach ynddynt hwy(2).

The Welsh Ministers make these Regulations in exercise of the powers conferred on the Secretary of State by sections 24(1) and (7)(a) and 113(2) of the Local Government Finance Act 1992(1), and now vested in them(2).

Enwi a dod i rym

Title and coming into force

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) (Diwygio) (Cymru) 2023.

1.—(1) The title of these Regulations is the Council Tax (Alteration of Lists and Appeals) (Amendment) (Wales) Regulations 2023.

(2) Daw'r Rheoliadau hyn i rym ar 8 Tachwedd 2023.

(2) These Regulations come into force on 8 November 2023.

(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 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672) ac Atodlen 1 iddo. Yn rhinwedd paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32), trosglwyddwyd y pwerau hyn i Weinidogion Cymru ac maent bellach wedi eu breinio ynddynt i'r graddau y maent yn arferadwy yng Nghymru.

(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 was transferred from the Secretary of State to the National Assembly for Wales under article 2 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 to and are now vested in the Welsh Ministers, so far as they are exercisable in Wales.

Diwygiadau i Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) 1993

2.—(1) Mae Rheoliadau'r Dreth Gyngor (Newid Rhestrau ac Apelau) 1993(1) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 4(1A)(a), ar ôl “paragraph” mewnosoder “(5A),”.

(3) Yn rheoliad 14—

(a) yn lle paragraff (2) rhodder—

“(2) An alteration reflecting a material increase in the value of a dwelling has effect from the day on which the alteration is entered in the list.”;

(b) ar ôl paragraff (5) mewnosoder—

“(5A) Subject to regulation 4(1A), where an alteration—

(a) is made to correct an inaccuracy in a list, and

(b) the inaccuracy was to show 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(2),

the alteration shall have effect from the day on which the alteration is entered in the list.”;

(c) yn lle paragraff (6)(a) rhodder—

“(a) in a case where the inaccuracy was to show 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, from the day on which the alteration is entered in the list;”;

(d) yn lle paragraff (7) rhodder—

“(7) Subject to regulation 4(1A), where an alteration—

(a) 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

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

2.—(1) The Council Tax (Alteration of Lists and Appeals) Regulations 1993(1) are amended as follows.

(2) In regulation 4(1A)(a), after “paragraph” insert “(5A),”.

(3) In regulation 14—

(a) for paragraph (2) substitute—

“(2) An alteration reflecting a material increase in the value of a dwelling has effect from the day on which the alteration is entered in the list.”;

(b) after paragraph (5) insert—

“(5A) Subject to regulation 4(1A), where an alteration—

(a) is made to correct an inaccuracy in a list, and

(b) the inaccuracy was to show 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(2),

the alteration shall have effect from the day on which the alteration is entered in the list.”;

(c) for paragraph (6)(a) substitute—

“(a) in a case where the inaccuracy was to show 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, from the day on which the alteration is entered in the list;”;

(d) for paragraph (7) substitute—

“(7) Subject to regulation 4(1A), where an alteration—

(a) 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

(1) O.S. 1993/290, a ddiwygiwyd gan O.S. 2010/77 (Cy. 18); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(2) O.S. 1992/549, a ddiwygiwyd gan O.S. 2014/2653 (Cy. 261); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(1) S.I. 1993/290, amended by S.I. 2010/77 (W. 18); there are other amending instruments but none is relevant to these Regulations.

(2) S.I. 1992/549, amended by S.I. 2014/2653 (W. 261); there are other amending instruments but none is relevant to these Regulations.

- (b) the inaccuracy arose in the course of making a previous alteration and was to show 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,

the alteration has effect from the day on which the alteration is entered in the list.”

- (b) the inaccuracy arose in the course of making a previous alteration and was to show 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,

the alteration has effect from the day on which the alteration is entered in the list.”

Rebecca Evans

Y Gweinidog Cyllid a Llywodraeth Leol, un o
Weinidogion Cymru
11 Hydref 2023

©©Hawlfraint y Goron 2023

Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a goruchwyliaeth Jeff James, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd Deddfau Senedd y Brenin.

Minister for Finance and Local Government, one of
the Welsh Ministers
11 October 2023

© Crown copyright 2023

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of His Majesty's Stationery Office and King's Printer of Acts of Parliament.

£5.78

<http://www.legislation.gov.uk/id/wsi/2023/1082>

ISBN 978-0-348-39480-1



9 780348 394801