



Deddf Llywodraeth Leol ac Etholiadau (Cymru) 2021

2021 dsc 1

RHAN 8

CYLLID LLYWODRAETH LEOL

Y dreth gyngor

156 Atebolrwydd ar y cyd ac yn unigol i dalu'r dreth gyngor

Yn Atodlen 1 i [Ddeddf Cyllid Llywodraeth Leol 1992 \(p. 14\)](#) (personau a ddiystyrir at ddibenion disgownt), ar ôl paragraff 11 (personau o ddisgrifiadau eraill) mewnosoder—

- “12 (1) Regulations under paragraph 11 made by the Welsh Ministers may amend Chapter 1 of Part 1 (but not this Schedule) for the purpose of providing that a person who, under the regulations, is to be disregarded for the purposes of discount on a particular day is also not to be jointly or severally liable to pay council tax in respect of any chargeable dwelling and that day.
- (2) Regulations which make provision as described in sub-paragraph (1) may also make provision about how liability to pay the council tax in respect of a dwelling is to be determined.”