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WELSH STATUTORY
INSTRUMENTS

2022 Rhif 210 (Cy. 68)

2022 No. 210 (W. 68)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

Rheoliadau'r Dreth Gyngor
(Atebolrwydd ar y Cyd ac Unigol
Personau sy'n Ymadael â Gofal)
(Cymru) 2022

The Council Tax (Joint and Several
Liability of Care Leavers) (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 adrannau 6, 7, 8 a 9 o Ddeddf Cyllid Llywodraeth Leol 1992 i ddarparu, mewn perthynas ag anheddau trethadwy yng Nghymru, nad yw personau sy'n ymadael â gofal sy'n 24 oed neu'n iau sy'n dod o fewn rheoliad 5(7) o Reoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992, ac sy'n bodloni'r amodau a ragnodir yn y rheoliad hwnnw, yn atebol ar y cyd nac yn unigol i dalu'r dreth gyngor, pa un a ydynt yn briod neu mewn partneriaeth sifil ai peidio.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal asesiadau 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: Yr Is-adran Cyllid Strategol Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

These Regulations amend sections 6, 7, 8 and 9 of the Local Government Finance Act 1992 to provide that, in relation to chargeable dwellings in Wales, care leavers aged 24 or under who fall within, and meet the conditions prescribed within, regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 are not jointly or severally liable to pay council tax, whether or not they are married or in a civil partnership.

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 Local Government Strategic Finance Division, Welsh Government, Cathays Park, Cardiff CF10 3NQ.

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Gwnaed 1 Mawrth 2022
Gosodwyd gerbron *Senedd*
Cymru 4 Mawrth 2022
Yn dod i rym 1 Ebrill 2022

Made 1 March 2022
Laid before Senedd Cymru 4 March 2022
Coming into force 1 April 2022

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan baragraff 12 o Atodlen 1 i Ddeddf Cyllid Llywodraeth Leol 1992(1).

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by paragraph 12 of Schedule 1 to the Local Government Finance Act 1992(1).

Enwi a chychwyn

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Atebolrwydd ar y Cyd ac Unigol Personau sy'n Ymadael â Gofal) (Cymru) 2022.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2022.

Title and commencement

1.—(1) The title of these Regulations is the Council Tax (Joint and Several Liability of Care Leavers) (Wales) Regulations 2022.

(2) These Regulations come into force on 1 April 2022.

Diwygio Deddf Cyllid Llywodraeth Leol 1992

2.—(1) Mae Deddf Cyllid Llywodraeth Leol 1992 wedi ei diwygio fel a ganlyn.

(2) Yn adran 6 (personau sy'n atebol i dalu'r dreth gyngor), ar ôl is-adran (4) mewnosoder—

“(4A) Subsection (3) also does not apply in relation to a chargeable dwelling in Wales as respects any day on which one or more of the persons mentioned fall to be disregarded for the purposes of discount for a relevant reason and one or more of them do not; and liability to pay

Amendments to the Local Government Finance Act 1992

2.—(1) The Local Government Finance Act 1992 is amended as follows.

(2) In section 6 (persons liable to pay council tax), after subsection (4) insert—

“(4A) Subsection (3) also does not apply in relation to a chargeable dwelling in Wales as respects any day on which one or more of the persons mentioned fall to be disregarded for the purposes of discount for a relevant reason and one or more of them do not; and liability to pay

(1) 1992 p. 14; mewnosodwyd paragraff 12 o Atodlen 1 gan adran 156 o Ddeddf Llywodraeth Leol ac Etholiadau (Cymru) 2021 (dsc. 1).

(1) 1992 c. 14; paragraph 12 of Schedule 1 was inserted by section 156 of the Local Government and Elections (Wales) Act 2021 (asc. 1).

the council tax in respect of the dwelling and that day is determined as follows—

- (a) if only one of those persons does not fall to be so disregarded, that person is solely liable;
- (b) if two or more of those persons do not fall to be so disregarded, they are each jointly and severally liable.

(4B) For the purposes of subsection (4A), a person falls to be disregarded for the purposes of discount for a relevant reason if that person falls within, and meets the conditions prescribed in, Class G (care leavers) as prescribed in regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (S.I. 1992/552).”

(3) Yn adran 7 (atebolrwydd mewn cysylltiad â charafannau a chychod) yn is-adran (5) yn lle “Subsection (4)” rhodder “Subsections (4) and (4A)” ac yn lle “it applies” rhodder “they apply”.

(4) Yn adran 8 (atebolrwydd mewn achosion rhagnodedig) yn is-adran (5) yn lle “Subsection (4)” rhodder “Subsections (4) and (4A)” ac yn lle “it applies” rhodder “they apply”.

(5) Yn adran 9 (atebolrwydd priodau), ar ôl is-adran (2) mewnosoder—

“(2A) Subsection (1) also does not apply in relation to a chargeable dwelling in Wales as respects any day on which the other person mentioned falls to be disregarded for the purposes of discount by virtue of falling within, and meeting the conditions prescribed in, Class G (care leavers) as prescribed in regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (S.I. 1992/552).”

the council tax in respect of the dwelling and that day is determined as follows—

- (a) if only one of those persons does not fall to be so disregarded, that person is solely liable;
- (b) if two or more of those persons do not fall to be so disregarded, they are each jointly and severally liable.

(4B) For the purposes of subsection (4A), a person falls to be disregarded for the purposes of discount for a relevant reason if that person falls within, and meets the conditions prescribed in, Class G (care leavers) as prescribed in regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (S.I. 1992/552).”

(3) In section 7 (liability in respect of caravans and boats) in subsection (5) for “Subsection (4)” substitute “Subsections (4) and (4A)” and for “it applies” substitute “they apply”.

(4) In section 8 (liability in prescribed cases) in subsection (5) for “Subsection (4)” substitute “Subsections (4) and (4A)” and for “it applies” substitute “they apply”.

(5) In section 9 (liability of spouses), after subsection (2) insert—

“(2A) Subsection (1) also does not apply in relation to a chargeable dwelling in Wales as respects any day on which the other person mentioned falls to be disregarded for the purposes of discount by virtue of falling within, and meeting the conditions prescribed in, Class G (care leavers) as prescribed in regulation 5(7) of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (S.I. 1992/552).”

Rebecca Evans

Y Gweinidog Cyllid a Llywodraeth Leol, un o Weinidogion Cymru
1 Mawrth 2022

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Minister for Finance and Local Government, one of the Welsh Ministers
1 March 2022

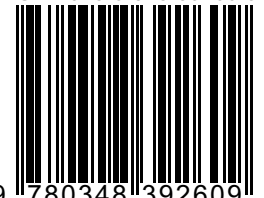
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