



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2015 Rhif 2068 (Cy. 311)

**ARDRETHU A PHRSIO,
CYMRU**

**Rheoliadau'r Dreth Gyngor
(Eithriadau rhag Symiau Uwch)
(Cymru) 2015**

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn wedi eu gwneud o dan adrannau 12A(4) a (5) a 12B(5) a (6) o Ddeddf Cyllid Llywodraeth Leol 1992 a deuant i rym ar 31 Ionawr 2016.

Mae adran 11(2)(a) o Ddeddf Cyllid Llywodraeth Leol 1992 ("y Ddeddf") yn gwneud darpariaeth ar gyfer disgownt treth gyngor pan na fo gan annedd unrhyw breswlydd. Mae adrannau 12A a 12B o'r Ddeddf (a fewnosodwyd gan adran 139 o Ddeddf Tai (Cymru) 2014) yn galluogi awdurdodau bilio (cynghorau sir a chynghorau bwrdeistref sirol), o dan amgylchiadau penodol, i ddatgymhwyso'r disgownt a chymhwyso swm uwch o ran treth gyngor.

O dan adran 12A o'r Ddeddf caiff awdurdodau bilio gymhwyso'r swm uwch i anheddau gwag hirdymor. Mae annedd yn "annedd wag hirdymor" os yw wedi bod heb ei meddiannu ac i raddau helaeth heb ei dodrefnu am gyfnod parhaus o un flwyddyn o leiaf (adran 12A(11)). O dan adran 12B caiff awdurdodau bilio gymhwyso'r swm uwch i anheddau a feddiennir yn gyfnodol pan fo amodau penodol yn gymwys. Yr amodau hynny yw nad oes gan yr annedd unrhyw breswlydd a bod yr annedd wedi ei dodrefnu i raddau helaeth (adran 12B(2)).

Yn y naill achos a'r llall caiff yr awdurdod bilio benderfynu bod swm y dreth gyngor sy'n daladwy mewn cysylltiad â'r anheddau i'w gynyddu hyd at 100%. Mewn cysylltiad â chartrefi gwag hirdymor, caiff yr awdurdod bilio bennu canrannau gwahanol ar gyfer anheddau gwahanol ar sail hyd yr amser y maent wedi bod yn wag.

2015 No. 2068 (W. 311)

**RATING AND VALUATION,
WALES**

**The Council Tax (Exceptions to
Higher Amounts) (Wales)
Regulations 2015**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made under sections 12A(4) and (5) and 12B(5) and (6) of the Local Government Finance Act 1992 and they come into force on 31 January 2016.

Section 11(2)(a) of the Local Government Finance Act 1992 ("the Act") makes provision for a council tax discount where there is no resident of a dwelling. Sections 12A and 12B of the Act (inserted by section 139 of the Housing (Wales) Act 2014) enable billing authorities (county and county borough councils), in certain circumstances, to disapply the discount and apply a higher amount of council tax.

Under section 12A of the Act billing authorities may apply the higher amount to long-term empty dwellings. A dwelling is a "long-term empty dwelling" if it has been unoccupied and substantially unfurnished for a continuous period of at least one year (section 12A(11)). Under section 12B billing authorities may apply the higher amount to dwellings that are occupied periodically where certain conditions apply. Those conditions are that there is no resident of the dwelling and the dwelling is substantially furnished (section 12B(2)).

In both cases the billing authority may determine that the amount of council tax payable in respect of the dwellings is to be increased by up to 100%. In respect of long-term empty homes, the billing authority may specify different percentages for different dwellings based on the length of time for which they have been empty.

Mae'r Rheoliadau hyn yn rhagnodi'r dosbarthau ar annedd na chaniateir i awdurdod bilio wneud penderfyniad mewn perthynas â hwy i gymhwyso swm uwch o ran treth gyngor.

Mae rheoliadau 4, 5, 6 a 7 yn rhagnodi dosbarthau ar annedd at ddibenion adran 12A(4) (anheddu gwag hirdymor) ac adran 12B(5) (anheddu a feddiennir yn gyfnodol).

Mae rheoliadau 4 a 5 (Dosbarth 1 a 2) yn eithrio, am gyfnod hwyaf o un flwyddyn, anheddu sydd ar y farchnad i'w gwerthu neu i'w gosod. Pan fo annedd wedi elwa ar eithriad o dan Ddosbarth 1 ni fydd hawl iddi gael cyfnod eithrio pellach hyd nes y bydd yr annedd wedi ei gwerthu. Pan fo annedd wedi elwa ar eithriad o dan Ddosbarth 2, ni fydd yn gymwys i gael cyfnod eithrio pellach onid yw wedi bod yn ddarostyngedig i denantiaeth a roddwyd am dymor o chwe mis neu fwy.

Mae rheoliad 6 (Dosbarth 3) yn eithrio rhag y swm uwch anecsau sy'n cael eu defnyddio fel rhan o'r brif breswylfa neu annedd. Mae'r eithriad yn rheoliad 7 (Dosbarth 4) yn gymwys i annedd a fyddai'n unig neu brif breswylfa person ond sydd heb ei meddiannu oherwydd bod y person hwnnw'n preswyllo mewn llety'r lluoedd arfog.

Mae rheoliadau 8, 9 a 10 yn rhagnodi dosbarthau ar annedd at ddiben adran 12B(5) (anheddu a feddiennir yn gyfnodol).

Mae'r eithriad yn rheoliad 8 (Dosbarth 5) yn eithrio lleiniau a feddiennir gan garafannau ac angorfeydd a feddiennir gan gychod. Mae rheoliad 9 (Dosbarth 6) yn gymwys i anheddu y mae eu meddiannu wedi ei gyfyngu gan amod cynllunio sy'n atal meddiannaeth am gyfnod parhaus o 28 o ddiwrnodau o leiaf mewn blwyddyn. Bydd y dosbarth hwn yn cynnwys cartrefi neu gabanau gwyliau pwrpasol sy'n ddarostyngedig i amod cynllunio sy'n cyfyngu ar feddiannaeth gydol y flwyddyn. Mae'r eithriad yn rheoliad 10 (Dosbarth 7) yn gymwys i anheddu cysylltiedig â swydd ac anheddu a feddiennir yn gyfnodol pan fo'r preswlydd arferol yn preswyllo mewn llety cysylltiedig â swydd. Mae ystyr "anheddu cysylltiedig â swydd" wedi ei roi yn yr Atodlen i'r Rheoliadau hyn.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd aseiad 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 Polisi Cyllid Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

These Regulations prescribe the classes of dwelling in relation to which a billing authority may not make a determination to apply a higher amount of council tax.

Regulations 4, 5, 6 and 7 prescribe classes of dwelling for the purposes of section 12A(4) (long term empty dwellings) and section 12B(5) (dwellings occupied periodically).

Regulations 4 and 5 (Class 1 and 2) exclude, for a maximum of one year, dwellings that are on the market for sale or let. Where a dwelling has benefitted from an exception under Class 1 it will not be entitled to a further period of exception until the dwelling has been sold. Where a dwelling has benefitted from an exception under Class 2, it will not be eligible for a further period of exception unless it has been subject to a tenancy that was granted for a term of six months or more.

Regulation 6 (Class 3) excepts from the higher amount annexes that are being used as part of the main residence or dwelling. The exception in regulation 7 (Class 4) applies to dwellings that would be a person's sole or main residence but which is unoccupied because that person resides in armed forces accommodation.

Regulations 8, 9, and 10 prescribe classes of dwellings for the purpose of section 12B(5) (dwellings occupied periodically).

The exception in regulation 8 (Class 5) excludes pitches occupied by caravans and moorings occupied by boats. Regulation 9 (Class 6) applies to dwellings the occupation of which is restricted by a planning condition preventing occupancy for a continuous period of at least 28 days in a year. This class will include purpose built holiday homes or chalets that are subject to planning condition restricting year-round occupancy. The exception in regulation 10 (Class 7) applies to job-related dwellings and dwellings that are occupied periodically when the usual resident is residing in job-related accommodation. The meaning of "job-related dwellings" is given in the Schedule to these Regulations.

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

2015 Rhif 2068 (Cy. 311)

**ARDRETHU A PHRSIO,
CYMRU**

Rheoliadau'r Dreth Gyngor
(Eithriadau rhag Symiau Uwch)
(Cymru) 2015

Gwnaed 21 Rhagfyr 2015

*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 22 Rhagfyr 2015

Yn dod i rym 31 Ionawr 2016

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd iddynt gan adrannau 12A(4) a (5) a 12B(5) a (6) o Ddeddf Cyllid Llywodraeth Leol 1992(1).

Enwi, cychwyn a chymhwysio

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Eithriadau rhag Symiau Uwch) (Cymru) 2015 a deuant i rym ar 31 Ionawr 2016.

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

Dehongli

2. Yn y Rheoliadau hyn—

ystyr "Dosbarth 1" ("*Class 1*") yw'r dosbarth ar anheddau a ddisgrifir yn rheoliad 4;

ystyr "Dosbarth 2" ("*Class 2*") yw'r dosbarth ar anheddau a ddisgrifir yn rheoliad 5;

ystyr "Dosbarth 3" ("*Class 3*") yw'r dosbarth ar anheddau a ddisgrifir yn rheoliad 6;

ystyr "Dosbarth 4" ("*Class 4*") yw'r dosbarth ar anheddau a ddisgrifir yn rheoliad 7;

(1) 1992 p. 14. Mewnosodwyd adrannau 12A a 12B gan adran 139 o Ddeddf Tai (Cymru) 2014 (dccc 7).

2015 No. 2068 (W. 311)

**RATING AND VALUATION,
WALES**

The Council Tax (Exceptions to
Higher Amounts) (Wales)
Regulations 2015

Made 21 December 2015

Laid before the National Assembly for Wales
22 December 2015

Coming into force 31 January 2016

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 12A(4) and (5) and 12B(5) and (6) of the Local Government Finance Act 1992(1).

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Exceptions to Higher Amounts) (Wales) Regulations 2015 and they come into force on 31 January 2016.

(2) These Regulations apply in relation to Wales.

Interpretation

2. In these Regulations—

"the Act" ("*y Ddeddf*") means the Local Government Finance Act 1992;

"Class 1" ("*Dosbarth 1*") means the class of dwellings described in regulation 4;

"Class 2" ("*Dosbarth 2*") means the class of dwellings described in regulation 5;

"Class 3" ("*Dosbarth 3*") means the class of dwellings described in regulation 6;

(1) 1992 c. 14. Sections 12A and 12B were inserted by section 139 of the Housing (Wales) Act 2014 (anaw 7).

ystyr “Dosbarth 5” (“*Class 5*”) yw’r dosbarth ar anheddau a ddisgrifir yn rheoliad 8;

ystyr “Dosbarth 6” (“*Class 6*”) yw’r dosbarth ar anheddau a ddisgrifir yn rheoliad 9;

ystyr “Dosbarth 7” (“*Class 7*”) yw’r dosbarth ar anheddau a ddisgrifir yn rheoliad 10;

ystyr “y Ddeddf” (“*the Act*”) yw Deddf Cyllid Llywodraeth Leol 1992;

mae cyfeiriadau at briod person yn cynnwys cyfeiriadau at berson sy’n byw gyda’r llall fel petai’n briod i’r person hwnnw; ac

mae cyfeiriadau at bartner sifil person yn cynnwys cyfeiriadau at berson o’r un rhyw sy’n byw gyda’r llall fel petai’n bartner sifil y person hwnnw.

“Class 4” (“*Dosbarth 4*”) means the class of dwellings described in regulation 7;

“Class 5” (“*Dosbarth 5*”) means the class of dwellings described in regulation 8;

“Class 6” (“*Dosbarth 6*”) means the class of dwellings described in regulation 9;

“Class 7” (“*Dosbarth 7*”) means the class of dwellings described in regulation 10;

references to the spouse of a person includes references to a person who is living with the other as if they were that person’s spouse; and

references to the civil partner of a person includes references to a person of the same sex who is living with the other as if they were that person’s civil partner.

Dosbarthau rhagnodedig

3.—(1) Mae Dosbarthau 1, 2, 3 a 4 wedi eu rhagnodi’n ddosbarthau ar annedd at ddibenion adrannau 12A(4) a 12B(5) o’r Ddeddf.

(2) Mae Dosbarthau 5, 6 a 7 wedi eu rhagnodi’n ddosbarthau ar annedd at ddiben adran 12B(5) o’r Ddeddf.

Dosbarth 1

4.—(1) Mae’r dosbarth ar annedd sydd wedi ei ragnodi at ddibenion y rheoliad hwn (“*Dosbarth 1*”) wedi ei ffurfio o bob annedd sy’n dod o fewn is-baragraff (a) neu (b) onid yw wedi bod yn annedd o’r fath am gyfnod o un flwyddyn neu fwy—

(a) annedd sydd yn cael ei marchnata i’w gwerthu am bris sy’n rhesymol ar gyfer ei gwerthu;

(b) annedd lle mae cynnig i brynu’r annedd wedi ei dderbyn (p’un a yw’r derbyniad yn ddarostyngedig i gontract ai peidio) ond bod y gwerthiant heb ei gwblhau.

(2) Ar ôl diwedd cyfnod a eithrir nid yw annedd yn dod o fewn Dosbarth 1 am gyfnod pellach onid yw’r annedd wedi bod yn destun trafodiad perthnasol.

(3) Yn y rheoliad hwn—

(a) mae marchnata annedd i’w gwerthu yn cynnwys marchnata i werthu—

(i) y rhydd-ddaliad; neu

(ii) lesddaliad am dymor o saith mlynedd neu fwy;

(b) y “cyfnod a eithrir” (“*excepted period*”) yw’r cyfnod pryd y mae annedd yn dod o fewn Dosbarth 1;

Prescribed classes

3.—(1) Classes 1, 2, 3 and 4 are prescribed as classes of dwelling for the purposes of sections 12A(4) and 12B(5) of the Act.

(2) Classes 5, 6 and 7 are prescribed as classes of dwelling for the purpose of section 12B(5) of the Act.

Class 1

4.—(1) The class of dwelling prescribed for the purposes of this regulation (“*Class 1*”) comprises every dwelling that falls within sub-paragraph (a) or (b) unless it has been such a dwelling for a period of one year or more—

(a) a dwelling that is being marketed for sale at a price that is reasonable for the sale of the dwelling;

(b) a dwelling in relation to which an offer to purchase the dwelling has been accepted (whether or nor the acceptance is subject to contract) but the sale has not been completed.

(2) After the end of an excepted period a dwelling does not fall within Class 1 for a further period unless the dwelling has been the subject of a relevant transaction.

(3) In this regulation—

(a) marketing a dwelling for sale includes the marketing for sale—

(i) of the freehold; or

(ii) a leasehold for a term of seven years or more;

(b) the “excepted period” (“*cyfnod a eithrir*”) is the period during which a dwelling falls within Class 1;

- (c) ystyr “trafodiad perthnasol” (“*relevant transaction*”) yw trosglwyddiad wrth werthu'r rhydd-ddaliad neu drosglwyddiad wrth werthu'r lesddaliad am dymor o saith mlynedd neu fwy.

Dosbarth 2

5.—(1) Mae'r dosbarth ar annedd sydd wedi ei ragnodi at ddibenion y rheoliad hwn (“*Dosbarth 2*”) wedi ei ffurfio o bob annedd sy'n dod o fewn is-baragraff (a) neu (b) onid yw wedi bod yn annedd o'r fath am gyfnod o un flwyddyn neu fwy—

- (a) annedd sydd yn cael ei marchnata i'w gosod o dan denantiaeth ar delerau ac amodau, gan gynnwys y rhent arfaethedig, sy'n rhesymol ar gyfer gosod yr annedd honno;
- (b) annedd lle mae cynnig i rentu'r annedd wedi ei dderbyn (p'un a yw'r derbyniad yn ddarostyngedig i gontract ai peidio) ond nad yw'r denantiaeth wedi dechrau.

(2) Ar ôl diwedd cyfnod a eithrir nid yw annedd yn dod o fewn *Dosbarth 2* am gyfnod pellach onid yw wedi bod yn ddarostyngedig i denantiaeth a roddwyd am dymor o chwe mis neu fwy.

(3) At ddiben y rheoliad hwn y “*cyfnod a eithrir*” (“*excepted period*”) yw'r cyfnod pryd y mae annedd yn dod o fewn *Dosbarth 2*.

Dosbarth 3

6.—(1) Mae'r dosbarth ar annedd sydd wedi ei ragnodi at ddibenion y rheoliad hwn (“*Dosbarth 3*”) wedi ei ffurfio o bob annedd—

- (a) sy'n rhan o eiddo unigol sy'n cynnwys o leiaf un annedd arall; a
- (b) sy'n cael ei defnyddio gan breswlydd yr annedd arall honno, neu yn ôl y digwydd, yr anheddau eraill hynny, fel rhan o'i breswylfa.

(2) At ddiben paragraff (1), ystyr “*eiddo unigol*” (“*single property*”) yw eiddo a fyddai, ar wahân i Orchymyn y Dreth Gyngor (Anheddau Trethadwy) 1992(1), yn un annedd o fewn ystyr adran 3 o'r Ddeddf.

Dosbarth 4

7.—(1) Mae'r dosbarth ar annedd sydd wedi ei ragnodi at ddibenion y rheoliad hwn (“*Dosbarth 4*”) wedi ei ffurfio o bob annedd a fyddai'n unig neu brif breswylfa unigolyn pe na bai'r unigolyn hwnnw yn preswyllo mewn llety'r lluoedd arfog.

- (c) “*relevant transaction*” (“*trafodiad perthnasol*”) means a transfer on sale of the freehold or a transfer on sale of the leasehold for a term of seven years or more.

Class 2

5.—(1) The class of dwelling prescribed for the purposes of this regulation (“*Class 2*”) comprises every dwelling that falls within sub-paragraph (a) or (b) unless it has been such a dwelling for a period of one year or more—

- (a) a dwelling that is being marketed for let under a tenancy on terms and conditions, including the proposed rent, that are reasonable for letting the dwelling;
- (b) a dwelling in relation to which an offer to rent the dwelling has been accepted (whether or not the acceptance is subject to contract) but the tenancy has not started.

(2) After the end of an excepted period a dwelling does not fall within *Class 2* for a further period unless it has been subject to a tenancy that was granted for a term of six months or more.

(3) For the purpose of this regulation the “*excepted period*” (“*cyfnod a eithrir*”) is the period during which a dwelling falls within *Class 2*.

Class 3

6.—(1) The class of dwelling prescribed for the purposes of this regulation (“*Class 3*”) comprises every dwelling—

- (a) that forms part of a single property that includes at least one other dwelling; and
- (b) that is being used by a resident of that other dwelling, or as the case may be, those other dwellings, as part of their residence.

(2) For the purpose of paragraph (1), “*single property*” (“*eiddo unigol*”) means a property that would, apart from the Council Tax (Chargeable Dwellings) Order 1992(1) be one dwelling within the meaning of section 3 of the Act.

Class 4

7.—(1) The class of dwelling prescribed for the purposes of this regulation (“*Class 4*”) comprises every dwelling which would be the sole or main residence of an individual if that individual were not residing in armed forces accommodation.

(1) O.S. 1992/549.

(1) S.I. 1992/549.

(2) At ddiben y rheoliad hwn—

(a) “llety’r lluoedd arfog” (“*armed forces accommodation*”) yw llety a ddarperir i—

(i) aelod o unrhyw un o luoedd Ei Mawrhydi; neu

(ii) aelod o deulu aelod o unrhyw un o luoedd Ei Mawrhydi;

at ddibenion unrhyw un neu ragor o luoedd Ei Mawrhydi;

(b) mae person yn aelod o deulu rhywun arall—

(i) os yw’n briod neu’n bartner sifil i’r person hwnnw; neu

(ii) os yw’n rhiant, yn fam-gu/nain neu’n dad-cu/taid, yn blentyn, yn wŷr neu’n wyres, yn frawd, yn chwaer, yn ewythr, yn fodryb, yn nai neu’n nith i’r person hwnnw.

Dosbarth 5

8.—(1) Mae’r dosbarth ar annedd sydd wedi ei ragnodi at ddibenion y rheoliad hwn (“Dosbarth 5”) wedi ei ffurfio o bob annedd sy’n cynnwys llain a feddiennir gan garafân neu angorfa a feddiennir gan gwch.

(2) At ddiben y rheoliad hwn dehonglir “carafân” yn unol â dehongliad “*caravan*” yn adran 7 o’r Ddeddf(1).

Dosbarth 6

9.—(1) Mae’r dosbarth ar anheddau sydd wedi ei ragnodi at ddiben y rheoliad hwn (“Dosbarth 6”) wedi ei ffurfio o bob annedd y mae ei meddiannu wedi ei gyfyngu gan amod cynllunio sy’n atal meddiannaeth am gyfnod parhaus o 28 o ddiwrnodau o leiaf mewn unrhyw gyfnod o un flwyddyn.

(2) At ddiben y rheoliad hwn ystyr “amod cynllunio” (“*planning condition*”) yw unrhyw amod a osodir ar ganiatâd cynllunio sydd wedi ei roi neu y bernir ei fod wedi ei roi o dan Ran 3 o Ddeddf Cynllunio Gwlad a Thref 1990(2).

(2) For the purpose of this regulation—

(a) “armed forces accommodation” (“*llety’r lluoedd arfog*”) is accommodation which is provided to—

(i) a member of any of Her Majesty’s forces, or

(ii) a member of the family of a member of any of Her Majesty’s forces,

for the purposes of any of Her Majesty’s forces;

(b) a person is a member of another’s family if—

(i) he or she is the spouse or civil partner of that person; or

(ii) he or she is that person’s parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew or niece.

Class 5

8.—(1) The class of dwelling prescribed for the purposes of this regulation (“Class 5”) comprises every dwelling which consists of a pitch occupied by a caravan or a mooring occupied by a boat.

(2) For the purpose of this regulation “caravan” (“*carafân*”) is construed in accordance with section 7 of the Act(1).

Class 6

9.—(1) The class of dwellings prescribed for the purpose of this regulation (“Class 6”) comprises every dwelling the occupation of which is restricted by a planning condition preventing occupancy for a continuous period of at least 28 days in any one year period.

(2) For the purpose of this regulation “planning condition” (“*amod cynllunio*”) means any condition imposed on planning permission granted or deemed to be granted under Part 3 of the Town and Country Planning Act 1990(2).

(1) O dan adran 7 o’r Ddeddf dehonglir “*caravan*” yn unol â Rhan I o Ddeddf Safleoedd Carafannau a Rheoli Datblygu 1960 (p. 62).

(2) 1990 p. 8.

(1) Under section 7 of the Act “caravan” is construed in accordance with Part I of the Caravan Sites and Control of Development Act 1960 (c. 62).

(2) 1990 c. 8.

Dosbarth 7

10.—(1) Mae'r dosbarth ar annedd sydd wedi ei ragnodi at ddibenion y rheoliad hwn (“Dosbarth 7”) wedi ei ffurfio o bob annedd—

- (a) pan fo person cymhwysol mewn perthynas â'r annedd honno yn preswyllo mewn annedd arall sydd, ar gyfer y person hwnnw, yn gysylltiedig â swydd; neu
- (b) sydd, ar gyfer person cymhwysol, yn gysylltiedig â swydd.

(2) At ddiben y rheoliad hwn mae annedd yn gysylltiedig â swydd ar gyfer person os yw'n dod o fewn un o'r disgrifiadau a nodir ym mharagraffau 1, 2 neu 3 o'r Atodlen.

(3) Yn y rheoliad hwn ystyr “person cymhwysol” (“*qualifying person*”) yw—

- (a) person sy'n atebol⁽¹⁾ am dalu treth gyngor mewn cysylltiad ag annedd ar ddiwrnod penodol, p'un ai ar y cyd â pherson arall ai peidio; neu
- (b) person a fyddai'n atebol am dalu'r dreth gyngor mewn cysylltiad ag annedd ar ddiwrnod penodol, p'un ai ar y cyd â pherson arall ai peidio, os nad oedd yr annedd honno'n dod o fewn—
 - (i) Dosbarth O o Orchymyn y Dreth Gyngor (Anheddau Esempt) 1992⁽²⁾; neu
 - (ii) Dosbarth E o Reoliadau'r Dreth Gyngor (Atebolrwydd Perchenogion) 1992⁽³⁾.

Y Gweinidog Gwasanaethau Cyhoeddus, un o Weinidogion Cymru
21 Rhagfyr 2015

Carl Sargeant

Class 7

10.—(1) The class of dwelling prescribed for the purpose of this regulation (“Class 7”) comprises every dwelling—

- (a) where a qualifying person in relation to that dwelling is resident in another dwelling which, for that person, is job-related, or
- (b) which, for a qualifying person, is job-related.

(2) For the purpose of this regulation a dwelling is job-related for a person if it falls within one of the descriptions set out in paragraphs 1, 2 or 3 of the Schedule.

(3) In this regulation “qualifying person” (“*person cymhwysol*”) means—

- (a) a person who is liable for council tax⁽¹⁾ in respect of a dwelling on a particular day, whether or not jointly with another person; or
- (b) a person who would be liable for the council tax in respect of a dwelling on a particular day, whether or not jointly with another person, if that dwelling did not fall within—
 - (i) Class O of the Council Tax (Exempt Dwellings) Order 1992⁽²⁾; or
 - (ii) Class E of the Council Tax (Liability for Owners) Regulations 1992⁽³⁾.

Minister for Public Services, one of the Welsh Ministers
21 December 2015

(1) Mae'r person sy'n atebol am dalu treth gyngor mewn cysylltiad ag annedd wedi ei nodi yn adran 6 o'r Ddeddf.
(2) O.S. 1992/558.
(3) O.S. 1992/551.

(1) The person who is liable to pay council tax in respect of a dwelling is set out in section 6 of the Act.
(2) S.I. 1992/558.
(3) S.I. 1992/551.

Anheddau cysylltiedig â swydd

Anheddau sydd wedi eu darparu am resymau penodedig

1.—(1) Yn ddarostyngedig i is-baragraff (2), mae annedd yn gysylltiedig â swydd ar gyfer person os yw wedi ei darparu iddo oherwydd ei gyflogaeth, neu i'w briod neu bartner sifil oherwydd ei gyflogaeth yntau, mewn unrhyw un o'r achosion a ganlyn—

- (a) pan fo'n angenrheidiol i'r cyflogai breswyllo yn yr annedd honno er mwyn i ddyletswyddau'r gyflogaeth gael eu cyflawni'n briodol;
- (b) pan fo'r annedd wedi ei darparu er mwyn i ddyletswyddau'r gyflogaeth gael eu cyflawni'n well, a honno'n un o'r mathau o gyflogaeth lle y mae'n arferol i gyflogwyr ddarparu anheddau ar gyfer cyflogaeth; neu
- (c) pan fo, oherwydd bygythiad arbennig i ddiogelwch y cyflogai, trefniadau arbennig mewn grym, a bod y cyflogai'n preswyllo yn yr annedd fel rhan o'r trefniadau hynny.

(2) Os yw'r annedd wedi ei darparu gan gwmni a bod y cyflogai yn gyfarwyddwr y cwmni hwnnw neu gwmni cysylltiedig, nid yw is-baragraff (1)(a) nac (1)(b) yn gymwys oni bai—

- (a) bod y gyflogaeth yn un fel cyfarwyddwr sy'n gweithio'n llawn amser;
- (b) bod y cwmni yn un nad yw'n gwneud elw, hynny yw, nid yw'n cynnal masnach, ac nid yw ei swyddogaethau, yn gyfan gwbl neu'n bennaf, yn golygu dal buddsoddiadau neu eiddo arall; neu
- (c) bod y cwmni wedi ei sefydlu at ddibenion elusennol yn unig.

Anheddau sydd wedi eu darparu o dan contract

2.—(1) Yn ddarostyngedig i is-baragraff (3), mae annedd yn gysylltiedig â swydd ar gyfer person, os yw'n ofynnol i'r person hwnnw, neu i'w briod neu i'w bartner sifil, o dan contract y mae'r paragraff hwn yn gymwys iddo, fyw yn yr annedd honno.

(2) Mae contract y mae is-baragraff (1) yn gymwys iddo yn contract yr ymrwymir iddo ar hyd braich ac yn ei gwneud yn ofynnol i'r person o dan sylw, neu i'w briod neu i'w bartner sifil (yn ôl y digwydd) gynnal masnach benodol, dilyn proffesiwn penodol neu ddilyn galwedigaeth benodol mewn eiddo sydd wedi ei darparu gan berson arall ac i fyw mewn annedd sydd wedi ei darparu gan y person arall hwnnw.

Job-related dwellings

Dwellings provided for specified reasons

1.—(1) Subject to sub-paragraph (2), a dwelling is job-related for a person if it is provided for that person by reason of that person's employment, or for that person's spouse or civil partner by reason of their employment, in any of the following cases, where—

- (a) it is necessary for the proper performance of the duties of the employment that the employee should reside in that dwelling;
- (b) the dwelling is provided for the better performance of the duties of the employment, and it is one of the kinds of employment in the case of which it is customary for employers to provide dwellings for employees; or
- (c) there being a special threat to the employee's security, special arrangements are in force and the employee resides in the dwelling as part of those arrangements.

(2) If the dwelling is provided by a company and the employee is a director of that or an associated company, sub-paragraph (1)(a) or (1)(b) do not apply unless—

- (a) the employment is as a full-time working director;
- (b) the company is non-profit making, that is to say, it does not carry on a trade nor do its functions consist wholly or mainly in the holding of investments or other property; or
- (c) the company is established for charitable purposes only.

Dwellings provided under contract

2.—(1) Subject to sub-paragraph (3), a dwelling is job-related for a person if that person, or that person's spouse or civil partner, is required under a contract to which this paragraph applies, to live in that dwelling.

(2) A contract to which sub-paragraph (1) applies is a contract entered into at arms length and requiring the person concerned, or their spouse or civil partner (as the case may be) to carry on a particular trade, profession or vocation in a property provided by another person and to live in a dwelling provided by that other person.

(3) Nid yw is-baragraff (1) yn gymwys os yw'r annedd o dan sylw, yn gyfan gwbl neu'n rhannol, wedi ei darparu gan unrhyw berson arall neu bersonau eraill y mae'r priod neu'r partner sifil (yn ôl y digwydd) yn cynnal, ynghyd ag ef neu hwy, fasnach neu fusnes mewnartneriaeth.

Gweinidogion crefydd

3. Mae annedd yn gysylltiedig â swydd ar gyfer person—

- (a) os yw'r person hwnnw, neu os yw ei briod neu ei bartner sifil, yn weinidog unrhyw enwad crefyddol; a
- (b) os yw'r annedd wedi ei chyfanheddu er mwyn caniatáu i'r person hwnnw, neu i'w briod neu i'w bartner sifil (yn ôl y digwydd), gyflawni dyletswyddau ei swydd.

Dehongli

4. Yn yr Atodlen hon—

mae cwmni yn gwmni cysylltiedig ag un arall os oes gan un ohonynt reolaeth ar y llall neu os yw'r ddau o dan reolaeth yr un person;

mae i "cyfarwyddwr", "cyfarwyddwr sy'n gweithio'n llawn amser" a "rheolaeth", mewn perthynas â chorff corfforaethol, yr un ystyr ag a roddir i "director", "full-time working director", a "control", yn y drefn honno, yn adrannau 67 a 69 o Ddeddf Treth Incwm (Enillion a Phensiynau) 2003(1) mewn perthynas â'r cod buddion;

ystyr "wedi ei darparu" neu "wedi eu darparu" ("*provided*") yw wedi ei darparu neu wedi eu darparu o dan denantiaeth neu fel arall.

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(3) Sub-paragraph (1) does not apply if the dwelling concerned is in whole or in part provided by any other person or persons together with whom the spouse or civil partner (as the case may be) carries on a trade or business in partnership.

Ministers of religion

3. A dwelling is job-related for a person if—

- (a) that person, or their spouse or civil partner, is a minister of any religious denomination; and
- (b) the dwelling is inhabited in order to allow that person, or their spouse or civil partner (as the case may be), to perform the duties of his or her office.

Interpretation

4. In this Schedule—

a company is an associated company of another if one of them has control of the other or both are under the control of the same person;

"director" ("*cyfarwyddwr*"), "full-time working director" ("*cyfarwyddwr sy'n gweithio'n llawn amser*") and "control" ("*rheolaeth*"), in relation to a body corporate, have the same meanings as they have in sections 67 and 69 of the Income Tax (Earnings and Pensions) Act 2003(1) in relation to the benefits code;

"provided" ("*wedi ei darparu*", "*wedi eu darparu*") means provided under a tenancy or otherwise.

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(1) 2003 p. 1.

(1) 2003 c. 1.

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