OFFERYNNAU STATUDOL CYMRU

2016 Rhif 969 (Cy. 238)

Y DRETH GYNGOR, CYMRU

Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) (Cymru) (Diwygio) 2016

Gwnaed - - - -	*5 Hydref 2016*
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru - -	*7 Hydref 2016*
Yn dod i rym - -	*28 Hydref 2016*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir i'r Ysgrifennydd Gwladol gan adrannau 33(5) a (6), 34(4), 44(5), 45(4) a 48(5) o Ddeddf Cyllid Llywodraeth Leol 1992(**1**), ac a freiniwyd bellach ynddynt hwy(**2**).

Enwi, cychwyn a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) (Cymru) (Diwygio) 2016 a deuant i rym ar 28 Hydref 2016.

(2) Mae'r Rheoliadau hyn yn gymwys mewn perthynas â chyfrifo sylfaen treth gyngor ar gyfer blwyddyn ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2017.

Diwygio Rheoliadau

2. Mae Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) (Cymru) 1995(**3**) wedi eu diwygio fel a ganlyn.

Dehongli

3. Yn rheoliad 1(3)—

(a) yn y man priodol, mewnosoder—

(**1**) 1992 p. 14. Mewnosodwyd diwygiadau perthnasol i Ddeddf Cyllid Llywodraeth Leol 1992 gan adran 139 o Ddeddf Tai (Cymru) 2014 (dccc 7).

(**2**) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol, i'r graddau yr oeddent yn arferadwy o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672), erthygl 2 ac Atodlen 1. Trosglwyddwyd y swyddogaethau hynny wedi hynny i Weinidogion Cymru yn rhinwedd paragraffau 30 a 32 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32).

(**3**) O.S. 1995/2561; fel y'i diwygiwyd gan O.S. 1999/2935 ac O.S. 2004/3094 (Cy. 268).

"“premium” means an increase in the amount of council tax payable in respect of a dwelling due to a determination made by a billing authority under section 12A or 12B;";

(b) yn y diffiniad o "relevant percentage"(**4**), ar ôl "12" mewnosoder "or increased due to the application of a premium".

Cyfrifo symiau perthnasol

4. Ar ôl rheoliad 5A(**5**) mewnosoder—

"**Calculation of the relevant amounts for a financial year beginning on or after 1 April 2017**

5B.—(1) For the purposes of regulation 3, the relevant amount for a financial year beginning on or after 1 April 2017 ("the year") for a valuation band ("the band") is the amount found by applying the formula—

$$(H - Q + E + J) \times F \quad divided \quad by \quad G$$

where—

H is the number of chargeable dwellings in the area of the billing authority listed in the band on the relevant day calculated by the authority in accordance with paragraph (2);

Q is a factor to take account of the discounts to which the amount of council tax payable was subject on the relevant day calculated in accordance with paragraph (4);

E is a factor to take account of a premium, if any, to which the amount of council tax payable was subject on the relevant day calculated in accordance with paragraph (5);

J is the amount of any adjustment in respect of changes in the number of chargeable dwellings, discounts or premiums calculated by the authority in accordance with paragraph (7);

F is the number which, in the proportion set out in section 5(1), is applicable as regards the year to dwellings listed in the band;

G is the number which, in that proportion, is applicable as regards the year to dwellings listed in valuation band D.

(2) The authority must calculate the number of chargeable dwellings for the purposes of item H in paragraph (1) by deducting from the number of dwellings listed in the band on the relevant day its estimate of the number of such dwellings which were exempt on that day.

(3) For the purposes of paragraph (2), the authority must ascertain the number of dwellings listed in any valuation band by reference to—

(a) the state on the relevant day of the authority's list, including any alterations of the list which were shown as having effect on that day; and

(b) any alterations of the valuation list maintained by the listing officer for that authority which were not shown on the authority's list but of which the authority had been informed by the listing officer and which had effect on that day.

(4) Q is the aggregate of amounts found by multiplying, for each different relevant percentage, R by S, where—

(**4**) Mewnosodwyd y diffiniad o "*relevant percentage*" gan O.S. 2004/3094 (Cy. 268), rheoliad 2(ch).

(**5**) Mewnosodwyd rheoliad 5A gan reoliad 3 o O.S. 2004/3094 mewn cysylltiad â blwyddyn ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2005.

R is the number of dwellings taken into account for the purposes of item H in paragraph (1), for which the amount of council tax payable for the relevant day was reduced by that relevant percentage, estimated by the authority in accordance with paragraph (6);

S is that relevant percentage.

(5) E is the aggregate of amounts found by multiplying, for each different relevant percentage, R1 by S1, where—

R1 is the number of dwellings taken into account for the purposes of item H in paragraph (1), for which the amount of council tax payable for the relevant day was increased by that relevant percentage, estimated by the authority in accordance with paragraph (6);

S1 is that relevant percentage.

(6) The authority must make the estimates required for the purpose of paragraph (4) and (5) on the basis of all the information available to the authority on the relevant day.

(7) The authority must calculate the amount of any adjustment for the purposes of item J in paragraph (1) as equal to the amount by which the number that the authority calculates in accordance with paragraph (8) exceeds the number that the authority calculates in accordance with paragraph (9); and if there is no such excess, the adjustment is nil or, as the case may be, a negative amount.

(8) Subject to paragraph (11), the authority must calculate the aggregate of—

(a) the authority's estimate of the number of chargeable dwellings which are not ascertained for the purposes of paragraph (2) as listed in the band on the relevant day but which will be listed in the band for the whole or part of the year; and

(b) the aggregate of amounts found by multiplying, for each different relevant percentage, U by V, where—

U is the authority's estimate of the number of dwellings in respect of which the amount of council tax payable for the relevant day was reduced by that relevant percentage and which were taken into account for the purposes of item R in paragraph (4), but in respect of which the amount of council tax payable for the whole or part of the year will not be reduced by that relevant percentage;

V is that relevant percentage; and

(c) the aggregate of amounts found by multiplying, for each different relevant percentage, U1 by V1, where—

U1 is the number of dwellings, taken into account for the purposes of item H in paragraph (1) or falling within paragraph (8)(a), in respect of which the amount of council tax payable for the whole or part of the year will be increased by that relevant percentage, and which were not taken into account for the purposes of item R1 in paragraph (1), estimated by the authority in accordance with paragraph (5);

V1 is that relevant percentage.

(9) Subject to paragraph (11), the authority must calculate the aggregate of—

(a) the authority's estimate of the number of chargeable dwellings which are ascertained for the purposes of paragraph (2) as listed in the band on the relevant day but which—

(i) will not be listed in the band for the whole or part of the year; or

(ii) will be exempt at any time in the year or that part of the year for which they will be listed; and

(b) the aggregate of amounts found by multiplying, for each different relevant percentage, W by X, where—

W is the number of dwellings, taken into account for the purposes of item H in paragraph (1) or falling within paragraph (8)(a), in respect of which the amount of council tax payable for the whole or part of the year will be reduced by that relevant percentage, and which were not taken into account for the purposes of item R in paragraph (1), estimated by the authority in accordance with paragraph (4);

X is that relevant percentage; and

(c) the aggregate of amounts found by multiplying, for each relevant percentage, W by X, where—

W1 is the authority's estimate of the number of dwellings in respect of which the amount of council tax payable for the relevant day was increased by that relevant percentage and which were taken into account for the purposes of item R1 in paragraph (5), but in respect of which the amount of council tax payable for the whole or part of the year will not be increased by that relevant percentage;

X1 is that relevant percentage.

(10) Regulation 4(3) applies for the purposes of making any of the calculations or estimates referred to in paragraphs (2), (8) and (9) as it applies for the purposes of regulation 4(2).

(11) Where it appears to the authority likely that—

(a) a dwelling will be listed in a band in the authority's list, or will not be so listed, for part of the year;

(b) a dwelling will be exempt for part of the year during a period for which it will be listed in a band in the authority's list; or

(c) the amount of council tax payable in respect of a dwelling will be subject to a discount of a relevant percentage for part of the year;

(d) the amount of council tax payable in respect of a dwelling will be subject to a premium of a relevant percentage for part of the year;

the authority must, for the purposes of making any of the estimates referred to in paragraphs (8) or (9), treat such a dwelling, discount or premium as a fraction produced by dividing the number of days in that part of the year by the number of days in the year.

(12) For the purposes of this regulation, the relevant day is 31 October in the financial year preceding that for which the relevant amount is calculated."

Cyfrifo sylfaen treth gyngor awdurdod bilio ar gyfer rhan o'i ardal

5. Yn rheoliad 6(2)—

(a) yn lle "5 to 5A" rhodder "5, 5A or 5B";

(b) ar ôl paragraff (d) mewnosoder—

"(e) in regulation 5B, the relevant day in respect of the year is—

(i) where the authority determines the amount for item TP in section 34(3) in the period beginning on 1 November and ending on 31 December in the preceding financial year, 31 October in the preceding year; and

(ii) in any other case, the day on which the authority calculates the relevant amount for the year for the purposes of item TP in section 34(3).”

Cyfrifo sylfaen treth gyngor at ddibenion awdurdod praeseptio mawr

6. Yn rheoliad 7—

(a) ym mharagraff (1)—

(i) yn lle “5 or 5A” rhodder “5, 5A or 5B”;

(ii) ar ôl “regulation 5A”, mewnosoder “or items H, Q, E and J in regulation 5B as the case may be,”;

(b) ym mharagraff (2) ar ôl “regulation 5A”, mewnosoder “or items H, Q, E and J in regulation 5B, as the case may be,”.

Penderfynu sylfaen treth gyngor awdurdod bilio

7. Yn rheoliad 9(2) yn lle “5 or 5A” rhodder “5, 5A or 5B”.

Mark Drakeford
Ysgrifennydd y Cabinet dros Gyllid a Llywodraeth Leol, un o Weinidogion Cymru

5 Hydref 2016

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) (Cymru) 1995 ("Rheoliadau 1995") mewn cysylltiad â blwyddyn ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2017.

Mae Rheoliadau 1995 yn darparu i awdurdodau bilio (cynghorau sir a chynghorau bwrdeistref sirol) ac awdurdodau praeseptio mawr yng Nghymru gyfrifo sylfeini eu treth gyngor. Mae sylfaen y dreth gyngor yn swm y mae Deddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992") yn ei gwneud yn ofynnol iddo gael ei ddefnyddio gan awdurdodau bilio ac awdurdodau praeseptio mawr wrth gyfrifo treth gyngor ac wrth gyfrifo swm praesept sy'n daladwy gan bob awdurdod bilio i awdurdod praeseptio mawr.

Mae'r diwygiadau yn y Rheoliadau hyn wedi eu gwneud o ganlyniad i ddiwygiadau i Ddeddf 1992 gan adran 139 o Ddeddf Tai (Cymru) 2014. Mae'r diwygiadau hynny yn galluogi awdurdodau bilio yng Nghymru i gymhwyso swm uwch o ran treth gyngor ("premiwm") mewn cysylltiad ag anheddau gwag hirdymor ac anheddau a feddiennir yn gyfnodol.

Ceir sylfaen y dreth gyngor ar gyfer y cyfan o ardal awdurdod bilio (eitem T yn adran 33(1) o Ddeddf 1992) drwy adio at ei gilydd y symiau perthnasol ar gyfer pob band treth gyngor a lluosi'r cyfanswm ag amcangyfrif yr awdurdod o'i gyfradd gasglu (gweler rheoliad 3 o Reoliadau 1995).

Mae rheoliad 4 yn mewnosod rheoliad 5B newydd yn Rheoliadau 1995. Wrth gyfrifo sylfaen y dreth ar gyfer blynyddoedd ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2017, mae'r fformiwla yn y rheoliad 5B newydd yn ei gwneud yn ofynnol i awdurdodau bilio gymryd i ystyriaeth unrhyw bremiwm a gymhwyswyd o dan adran 12A neu 12B o Ddeddf 1992 (os yw'r awdurdod wedi penderfynu codi premiwm mewn cysylltiad â'r flwyddyn honno). Mae'r fformiwla newydd yn cynnwys eitem "E" sy'n ffactor i gymryd i ystyriaeth bremiwm y gall y dreth gyngor fod yn ddarostyngedig iddo. Mae'r cyfrifiad ar gyfer eitem E yn ei gwneud yn ofynnol i awdurdod bilio luosi, ar gyfer pob canran berthnasol, amcangyfrif o nifer yr anheddau y mae premiwm yn gymwys mewn cysylltiad â hwy â'r ganran berthnasol. Yn y cyd-destun hwn y "ganran berthnasol" yw'r ganran y mae treth gyngor wedi ei chynyddu â hi oherwydd cymhwyso premiwm (gweler y diwygiad i ystyr "*relevant percentage*" yn rheoliad 1(3) o Reoliadau 1995 a wneir gan reoliad 3 o'r Rheoliadau hyn).

Mae'n ofynnol i awdurdodau bilio wneud eu cyfrifiadau ar sail y rhestr treth gyngor ar y diwrnod a ragnodir gan reoliadau. Mae'r diwrnod hwn, y "diwrnod perthnasol", ar gyfer blwyddyn ariannol sy'n dechrau ar neu ar ôl 1 Ebrill 2017 yn 31 Hydref yn y flwyddyn cyn y flwyddyn ariannol y gwneir y cyfrifiadau ar ei chyfer.

Mae paragraff (7) o'r rheoliad 5B newydd yn ei gwneud yn ofynnol i awdurdodau bilio gymryd i ystyriaeth bremiwm wrth gyfrifo eitem J yn y fformiwla. Eitem J yw swm unrhyw addasiad mewn cysylltiad â newidiadau yn nifer yr anheddau trethadwy neu ddisgowntiau a gyfrifir gan yr awdurdod yn ystod y cyfnod o'r diwrnod perthnasol i ddiwedd y flwyddyn ariannol. Mae cyfrifo eitem J yn y rheoliad 5B newydd yn cynnwys elfen i gymryd i ystyriaeth unrhyw addasiadau i gymhwysiad premiwm.

Mae rheoliad 6 o Reoliadau 1995 yn darparu ar gyfer cyfrifo sylfaen y dreth ar gyfer rhan o ardal awdurdod bilio (eitem "TP" yn Neddf 1992). Mae rheoliad 5 o'r Rheoliadau hyn yn mewnosod cyfeiriadau at y rheoliad 5B newydd yn rheoliad 6 o Reoliadau 1995. Gan hynny, mae'r cyfrifiad ar gyfer sylfaen y dreth ar gyfer rhan o ardal yn cymryd cymhwyso premiwm i ystyriaeth.

Mae rheoliad 7 o Reoliadau 1995 yn darparu ar gyfer cyfrifo sylfaen y dreth at ddibenion awdurdod praeseptio mawr. Mae rheoliad 6 o'r Rheoliadau hyn yn mewnosod cyfeiriadau at y rheoliad 5A newydd ac at eitemau yn y cyfrifiadau yn y rheoliad 5A newydd yn rheoliad 7 o Reoliadau 1995. Mae hyn yn sicrhau bod y cyfrifiad o sylfaen y dreth yn cynnwys cymhwyso premiwm.

Mae rheoliad 9 o Reoliadau 1995 yn darparu ar gyfer penderfynu ar sylfaen treth awdurdod bilio gan awdurdod praeseptio mawr pan fo'r awdurdod bilio wedi methu â hysbysu'r awdurdod praeseptio mawr am sylfaen ei dreth yn ystod y cyfnod rhagnodedig. Mae rheoliad 7 o'r Rheoliadau hyn yn diwygio rheoliad 9 i fewnosod cyfeiriad at y rheoliad 5A newydd.

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 Polisi Cyllid Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.