



CYNULLIAD CENEDLAETHOL CYMRU

NATIONAL ASSEMBLY FOR WALES

OFFERYNNAU STATUDOL

STATUTORY INSTRUMENTS

2004 Rhif 2920 (Cy.259)

2004 No. 2920 (W.259)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

**Rheoliadau'r Dreth Gyngor
(Atebolrwydd Perchenogion)
(Diwygio) (Cymru) 2004**

**The Council Tax (Liability for
Owners) (Amendment) (Wales)
Regulations 2004**

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Caiff y Rheoliadau hyn eu gwneud o dan adrannau 8(1) a 113(1) o Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992") ac maent yn diwygio Rheoliadau'r Dreth Gyngor (Atebolrwydd Perchenogion) 1992 ("Rheoliadau 1992").

These Regulations are made under sections 8(1) and 113(1) of the Local Government Finance Act 1992 ("the 1992 Act") and amend the Council Tax (Liability for Owners) Regulations 1992 ("the 1992 Regulations").

Mae Rheoliadau 1992 yn rhagnodi'r dosbarthau ar o anheddau y mae'r perchennog ac nid y meddiannydd yn atebol am dalu'r dreth gyngor mewn perthynas â hwy. Darparodd Dosbarth A yn rheoliad 2 o'r Rheoliadau hynny mai'r perchennog fyddai'n atebol am dalu'r dreth gyngor ar gyfer cartref gofal preswyl, cartref nyrsio, cartref nyrsio meddyliol neu hostel o fewn ystyrion "residential care home, nursing home, mental nursing home" a "hostel", yn eu trefn, a roddwyd gan baragraff 7 o Atodlen 1 i Ddeddf 1992.

The 1992 Regulations prescribe the classes of dwelling for which the person liable for council tax is the owner rather than the occupier. Class A in regulation 2 of those regulations provided for the owner to be liable for council tax for "a residential care home, nursing home, mental nursing home or hostel", within the meanings given by paragraph 7 of Schedule 1 to the 1992 Act.

Diwygiwyd paragraff 7 o Atodlen 1 i Ddeddf 1992 gan Ddeddf Safonau Gofal 2000 ("Deddf 2000"), drwy roi cyfeiriadau at "care home" ac "independent hospital" yn lle'r termau blaenorol "residential care home", "nursing home" a "mental nursing home". Mae erthygl 2 o'r Rheoliadau hyn yn rhoi Dosbarth A newydd yn Rheoliadau 1992 yn lle'r Dosbarth A presennol. Mae'r Dosbarth A newydd yn cyfeirio at gartrefi gofal o fewn yr ystyr sydd i "care home" yn Neddf 2000, y mae person wedi ei gofrestru mewn perthynas ag ef yn unol â Rhan 2 o'r Ddeddf honno, at adeiladau neu rannau o adeiladau lle y darperir llety preswyl o dan adran 21 o Ddeddf Cymorth Gwladol 1948, ac at hostelau o fewn yr ystyr sydd iddynt ym mharagraff 7 o Atodlen 1 i Ddeddf 1992.

The Care Standards Act 2000 ("the 2000 Act") amended paragraph 7 of Schedule 1 to the 1992 Act, by substituting references to "care home" and "independent hospital" for the previous terms "residential care home", "nursing home" and "mental nursing home". Article 2 of these Regulations substitutes for the existing Class A a new Class A in the 1992 Regulations. The new Class A refers to care homes within the meaning of the 2000 Act, in respect of which a person is registered in accordance with Part 2 of that Act, buildings or parts of buildings in which residential accommodation is provided under section 21 of the National Assistance Act 1948 and hostels within the meaning of paragraph 7 of Schedule 1 to the 1992 Act.

Ar gyfer cartref gofal o fewn yr ystyr sydd i "care home" yn Neddf 2000, pan fydd person wedi cofrestru mewn perthynas â'r cartref yn unol â Rhan 2 y Ddeddf honno, y perchennog ac nid y meddiannydd fydd yn atebol am dalu'r dreth gyngor. Pan nad oes neb wedi cofrestru felly, er y dylent fod wedi gwneud, y meddianwyr ac nid y perchennog fydd yn parhau i fod yn atebol am dalu'r dreth gyngor.

The owner and not the occupier will be liable to pay the council tax only for those care homes within the meaning of the 2000 Act, in respect of which a person is registered in accordance with Part 2 of that Act. Where no person has so registered, although they should have, the occupiers and not the owner will continue to be liable for council tax.

2004 Rhif 2920 (Cy.259)**2004 No. 2920 (W.259)****Y DRETH GYNGOR, CYMRU****COUNCIL TAX, WALES****Rheoliadau'r Dreth Gyngor
(Atebolrwydd Perchenogion)
(Diwygio) (Cymru) 2004****The Council Tax (Liability for
Owners) (Amendment) (Wales)
Regulations 2004***Wedi'u gwneud* 9 Tachwedd 2004*Made* 9 November 2004*Yn dod i rym* 1 Ebrill 2005*Coming into force* 1 April 2005

Mae Cynulliad Cenedlaethol Cymru, drwy arfer y pwerau a roddwyd iddo gan adrannau 8(1) a 113(1) o Ddeddf Cyllid Llywodraeth Leol 1992(a) drwy hyn yn gwneud y Rheoliadau canlynol:

The National Assembly for Wales, in exercise of the powers conferred upon it by sections 8(1) and 113(1) of the Local Government Finance Act 1992(a) hereby makes the following Regulations:

Enwi, cychwyn a chymhwyso**Name, commencement and application**

1.-(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Atebolrwydd Perchenogion) (Diwygio) (Cymru) 2004 a deuant i rym ar 1 Ebrill 2005.

1.-(1) These Regulations are called the Council Tax (Liability for Owners) (Amendment) (Wales) Regulations 2004 and come into force on 1 April 2005.

(2) Mae'r Rheoliadau hyn yn gymwys i Gymru yn unig.

(2) These Regulations apply to Wales only.

Cartrefi gofal preswyl**Residential care homes**

2. Yn rheoliad 2 o Rheoliadau'r Dreth Gyngor (Atebolrwydd Perchenogion) 1992(b), yn lle Dosbarth A rhodder-

2. In regulation 2 of the Council Tax (Liability for Owners) Regulations 1992(b), for Class A there is substituted -

"Class A**"Class A**

- (a) a care home within the meaning of the Care Standards Act 2000(c), in respect of which a person is registered in accordance with Part 2 of that Act;
- (b) a building or part of a building in which residential accommodation is provided under section 21 of the National Assistance Act 1948(ch); or

- (a) a care home within the meaning of the Care Standards Act 2000(c), in respect of which a person is registered in accordance with Part 2 of that Act;
- (b) a building or a part of a building in which residential accommodation is provided under section 21 of the National Assistance Act 1948(d); or

(a) 1992 p.14. Trosglwyddwyd y pwerau hyn, mewn perthynas â Chymru, i Gynulliad Cenedlaethol Cymru drwy Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672); gweler y cyfeiriad at Ddeddf Cyllid Llywodraeth Leol 1992 yn Atodlen 1.

(a) 1992 c.14. These powers are transferred, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the Local Government Finance Act 1992 in Schedule 1.

(b) S.I. 1992/551.

(b) S.I. 1992/551.

(c) 2000 p.14.

(c) 2000 c.14.

(ch) 1948 p.29.

(d) 1948 c.29.

(c) a hostel within the meaning given by paragraph 7 of Schedule 1(a) to the Act."

(c) a hostel within the meaning given by paragraph 7 of Schedule 1(a) to the Act."

Llofnodwyd ar ran Cynulliad Cenedlaethol Cymru yn unol ag adran 66(1) o Ddeddf Llywodraeth Cymru 1998(b).

Signed on behalf of the National Assembly for Wales under section 66(1) of the Government of Wales Act 1998(b).

9 Tachwedd 2004

9 November 2004

D. Elis-Thomas

Llywydd y Cynulliad Cenedlaethol

The Presiding Officer of the National Assembly

(a) Diwygiwyd paragraff 7 o Atodlen 1 gan Ddeddf Safonau Gofal 2000, gweler adran 116 a pharagraff 20 Atodlen 4 o'r Ddeddf honno. I weld y diffiniad o "hostel" gweler erthygl 6 o Orchymyn y Dreth Gyngor (Diystyru Gostyngiadau) 1992 (O.S. 1992/548) fel ag y'i hamnewidiwyd gan erthygl 4 o Orchymyn y Dreth Gyngor (Anheddau Taliadwy, Anheddau Esempt a Diystyru Gostyngiadau) (Diwygio) (Cymru) 2004 (O.S. 2004/2921 (Cy. 260)).

(b) 1998 p.38.

(a) Paragraph 7 of Schedule 1 was amended by the Care Standards Act 2000, see section 116 and paragraph 20 of Schedule 4 to that Act. For the definition of "hostel" see article 6 of the Council Tax (Discount Disregards) Order 1992 (S.I. 1992/548) as substituted by article 4 of the Council Tax (Chargeable Dwellings, Exempt Dwellings and Discount Disregards) (Amendment) (Wales) Order 2004 (S.I. 2004/2921 (W.260)).

(b) 1998 c.38.

© Hawlfraint y Goron 2004

Argraffwyd a chyhoeddwyd yn y Deyrnas Unedig gan The Stationery Office Limited o dan awdurdod ac arolygiaeth Carol Tullo, Rheolwr Gwasg Ei Mawrhydi ac Argraffydd Deddfau Seneddol y Frenhines.

© Crown copyright 2004

Printed and Published in the UK by the Stationery Office Limited under the authority and superintendence of Carol Tullo, Controller of Her Majesty's Stationery Office and Queen's Printer of Acts of Parliament.

£3.00

W164/04

ON

ISBN 0-11-091030-3



9 780110 910307