



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2013 Rhif 588 (Cy.67)

2013 No. 588 (W.67)

TRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

Rheoliadau Cynlluniau
Gostyngiadau'r Dreth Gyngor
(Darganfod Twyll a Gorfodi)
(Cymru) 2013

The Council Tax Reduction
Schemes (Detection of Fraud and
Enforcement) (Wales) Regulations
2013

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Mae Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2012 yn ei gwneud yn ofynnol bod pob awdurdod bilio yng Nghymru yn gwneud cynllun (cynllun gostyngiadau'r dreth gyngor) sy'n pennu'r gostyngiadau a gymhwysir i'r symiau o dreth gyngor a fydd yn daladwy gan bersonau, neu ddosbarthiadau o bersonau, yr ystyrir eu bod mewn angen yn ariannol. Mae Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Cynllun Diofyn) (Cymru) 2012 yn rhagnodi cynllun (y cynllun diofyn) a fydd yn cael effaith os bydd awdurdod bilio wedi methu â gwneud cynllun ei hunan ar gyfer gostyngiadau'r dreth gyngor. Gwneir y Rheoliadau hyn o dan adrannau 14A i 14C o Ddeddf Cyllid Llywodraeth Leol 1992, ac maent yn darparu ar gyfer creu troseddau ac ar gyfer pwerau i wneud darparu gwybodaeth yn ofynnol ac i osod cosbau mewn cysylltiad â chynlluniau gostyngiadau'r dreth gyngor a'r cynllun diofyn.

The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012 require each billing authority in Wales to make a scheme (a council tax reduction scheme) specifying the reductions which are to apply to amounts of council tax payable by persons or classes of persons considered to be in financial need. The Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012 prescribe a scheme (the default scheme) which is to take effect if a billing authority fails to make its own council tax scheme. These Regulations are made under sections 14A to 14C of the Local Government Finance Act 1992, and make provision for the creation of offences and for powers to require information and to impose penalties in connection with council tax reduction schemes and the default scheme.

Mae rheoliad 3 yn darparu y caiff awdurdod bilio roi awdurdodiad i unigolyn i arfer y pwerau a roddir i swyddog awdurdodedig o dan reoliadau 4 a 5.

Regulation 3 provides that a billing authority may grant an authorisation to an individual to exercise the powers conferred on an authorised officer under regulations 4 and 5.

Mae rheoliad 4 yn galluogi swyddogion a awdurdodir o dan reoliad 3 ei gwneud yn ofynnol i bersonau penodedig ddarparu gwybodaeth at y diben o atal a darganfod troseddau, a sicrhau tystiolaeth o gyflawni troseddau mewn cysylltiad â chais am ostyngiad, neu ddyfarniad o ostyngiad, o dan gynllun gostyngiadau'r dreth gyngor neu'r cynllun diofyn.

Regulation 4 enables officers authorised under regulation 3 to require information from specified persons for the purpose of preventing, detecting and securing evidence of the commission of offences connected with an application for or award of a reduction under a council tax reduction scheme or the default scheme.

Mae rheoliad 5 yn galluogi awdurdod bilio ei gwneud yn ofynnol bod y personau a bennir yn

Regulation 5 enables a billing authority to require the persons specified in regulation 4(4) to enter into

rheoliad 4(4) yn ymuno mewn trefniadau a fydd yn caniatáu i swyddogion awdurdodedig gael mynediad at gofnodion electronig. Ceir gwneud yn ofynnol ymuno mewn trefniadau o'r fath os yw'n ymddangos i awdurdod bilio fod cyfleusterau'n bodoli sy'n darparu, neu a allai ddarparu mynediad i'r cofnodion hynny, a bod y cofnodion yn cynnwys, neu'n debygol o gynnwys gwybodaeth am fater sy'n berthnasol i'r diben o atal a darganfod troseddau, a sicrhau tystiolaeth o gyflawni troseddau mewn cysylltiad â chais am ostyngiad, neu ddyfarniad o ostyngiad, o dan gynllun gostyngiadau'r dreth gyngor neu'r cynllun diofyn.

Mae rheoliad 6 yn darparu ei bod yn drosedd rhwystro swyddog awdurdodedig, neu beri yn fwriadol iddo oedi, rhag arfer unrhyw bŵer i wneud darparu gwybodaeth yn ofynnol o dan reoliad 4 neu 5. Cyflawnir trosedd hefyd os yw person yn gwrthod neu'n methu â chydymffurfio (heb esgus rhesymol) â gofyniad i ymuno mewn trefniadau i gael mynediad at gofnodion electronig o dan reoliad 5, neu ddarparu gwybodaeth os gofynnir iddo wneud hynny o dan reoliad 4.

Mae rheoliad 7 yn pennu y cyflawnir trosedd os yw person yn gwneud datganiad neu sylw y gŵyr y person hwnnw ei fod yn ffug, at y diben o gael gostyngiad o dan gynllun gostyngiadau'r dreth gyngor neu'r cynllun diofyn. Mae'n drosedd hefyd ddarparu, neu beri neu ganiatáu'n ymwybodol ddarparu, dogfen neu wybodaeth ffug at y diben hwnnw.

Mae rheoliad 8 yn pennu y cyflawnir trosedd os digwydd unrhyw newid yn yr amgylchiadau, y gŵyr person ei fod yn effeithio ar ei hawl i ostyngiad, a'r person hwnnw yn methu â rhoi hysbysiad o'r newid fel sy'n ofynnol o dan gynllun yr awdurdod ar gyfer gostyngiadau'r dreth gyngor neu'r cynllun diofyn. Mae'n pennu hefyd ei bod yn drosedd peri neu ganiatáu i berson arall fethu â rhoi hysbysiad o'r fath.

Mae rheoliad 9 yn pennu y cyflawnir trosedd os yw person, yn anonest, yn gwneud datganiad neu sylw ffug at y diben o gael gostyngiad o dan gynllun gostyngiadau'r dreth gyngor neu'r cynllun diofyn. Mae'n drosedd hefyd ddarparu, neu beri neu ganiatáu darparu, yn anonest, ddogfen neu wybodaeth ffug at y diben hwnnw.

Mae rheoliad 10 yn pennu y cyflawnir trosedd os digwydd unrhyw newid yn yr amgylchiadau, y gŵyr person ei fod yn effeithio ar ei hawl i ostyngiad, a'r person hwnnw, yn anonest, yn methu â rhoi hysbysiad o'r newid fel sy'n ofynnol o dan gynllun yr awdurdod ar gyfer gostyngiadau'r dreth gyngor neu'r cynllun diofyn. Mae'n pennu hefyd ei bod yn drosedd peri neu ganiatáu, yn anonest, i berson arall fethu â rhoi hysbysiad o'r fath.

Mae rheoliad 11 yn gwneud darpariaeth ar gyfer troseddau o dan y Rheoliadau a gyflawnir gan gyrff corfforaethol.

arrangements under which authorised officers are allowed access to electronic records. Such arrangements may be required where it appears to a billing authority that facilities exist under which access to those records is being provided or is capable of being provided and the records contain or are likely to contain information about a matter relevant to the purpose of preventing, detecting and securing evidence of the commission of offences connected with an application for or award of a reduction under a council tax reduction scheme or the default scheme.

Regulation 6 provides that it is an offence to intentionally delay or obstruct an authorised officer in the exercise of any power under regulation 4 or 5 to require information. It is also an offence for a person to refuse or fail (without reasonable excuse) to comply with a requirement to enter into arrangements for access to electronic records under regulation 5, or to provide information when required to do so under regulation 4.

Regulation 7 creates an offence where a person makes a statement or representation which that person knows to be false for the purpose of obtaining a reduction under a council tax reduction scheme or the default scheme. It is also an offence to provide or knowingly cause or allow to be provided a document or information which is false for that purpose.

Regulation 8 creates an offence where there has been a change of circumstances which a person knows affects that person's entitlement to a reduction, and that person fails to give notice of a change as required by an authority's council tax reduction scheme or the default scheme. It also provides that it is an offence to cause or allow a person to fail to give this notification.

Regulation 9 creates an offence where a person dishonestly makes a false statement or representation for the purpose of obtaining a reduction under a council tax reduction scheme or the default scheme. It is also an offence to dishonestly provide or cause or allow to be provided a document or information which is false for that purpose.

Regulation 10 creates an offence where there has been a change of circumstances which a person knows affects that person's entitlement to a reduction, and that person dishonestly fails to give notice of a change as required by an authority's council tax reduction scheme or the default scheme. It also provides that it is an offence to dishonestly cause or allow a person to fail to give this notification.

Regulation 11 makes provision for offences under the Regulations committed by bodies corporate.

Mae rheoliad 12 yn pennu'r terfyn amser ar gyfer cychwyn achos am drosedd o dan y Rheoliadau.

Mae rheoliadau 13 i 15 yn galluogi awdurdod bilio i wahodd person i gytuno i dalu cosb yn hytrach na chael ei erlyn am drosedd ynglŷn â dyfarnu gostyngiad nad oedd hawl gan y person hwnnw i'w gael o dan gynllun gostyngiadau'r dreth gyngor, neu drosedd sy'n ymwneud â gweithred neu anwaith a allai fod wedi arwain at ddyfarniad o'r fath.

Mae rheoliadau 16 a 17 yn galluogi awdurdod bilio i osod cosb o £70 ar berson, mewn amgylchiadau megis pan fo person, drwy esgeulustod, yn gwneud datganiad anghywir mewn cysylltiad â chais am ostyngiad o dan gynllun gostyngiadau'r dreth gyngor neu'r cynllun diofyn, neu pan fo person yn methu â hysbysu ynghylch newid amgylchiadau pan fo'n ofynnol gwneud hynny o dan gynllun o'r fath.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar wneud Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, paratowyd asesiad effaith rheoleiddiol o'r costau a'r buddiannau sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi o'r asesiad gan yr Is-adran Cyllid Llywodraeth Leol a Pherfformiad Gwasanaethau Cyhoeddus, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

Regulation 12 sets out the time limit for commencing proceedings for an offence under the Regulations.

Regulations 13 to 15 enable a billing authority to invite a person to agree to pay a penalty as an alternative to prosecution for an offence relating to the award of a reduction under a council tax reduction scheme to which a person was not entitled, or an offence relating to an act or omission which could have resulted in such an award.

Regulations 16 and 17 enable a billing authority to impose a penalty of £70 on a person in circumstances such as where a person negligently makes an incorrect statement in connection with an application for a reduction under a council tax reduction scheme or the default scheme or where a person fails to notify a change of circumstances when required to do so under such a scheme.

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 at Local Government Finance and Public Service Performance Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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Rheoliadau Cynlluniau
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(Cymru) 2013

The Council Tax Reduction
Schemes (Detection of Fraud and
Enforcement) (Wales) Regulations
2013

Gwnaed 12 Mawrth 2013
Yn dod i rym yn unol â rheoliad 1

Made 12 March 2013
*Coming into force in accordance with
regulation 1*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddwyd iddynt gan adrannau 14A, 14B, 14C ac 113(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1992(1).

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon them by sections 14A, 14B, 14C and 113(1) and (2) of the Local Government Finance Act 1992(1).

Yn unol ag adran 14D(3) o'r Ddeddf honno, gosodwyd drafft o'r offeryn hwn gerbron Cynulliad Cenedlaethol Cymru, a chymeradwywyd ef drwy benderfyniad Cynulliad Cenedlaethol Cymru.

In accordance with section 14D(3) of that Act, a draft of this instrument has been laid before and approved by a resolution of the National Assembly for Wales.

Enwi, cychwyn a chymhwyso

Title, commencement and application

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Darganfod Twyll a Gorfodi) (Cymru) 2013.

1.—(1) The title of these Regulations is the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (Wales) Regulations 2013.

(2) Yn ddarostyngedig i baragraff (3), daw'r Rheoliadau hyn i rym drannoeth y diwrnod y'u gwneir.

(2) Subject to paragraph (3), these Regulations come into force the day after the day on which they are made.

(3) Mae rheoliadau 7 a 9 yn dod i rym 14 diwrnod ar ôl y diwrnod y gwneir y Rheoliadau hyn.

(3) Regulations 7 and 9 come into force 14 days after the day on which these Regulations are made.

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

(4) These Regulations apply in relation to Wales.

Dehongli

Interpretation

2.—(1) Yn y Rheoliadau hyn—

2.—(1) In these Regulations—

ystyr "cais" ("*application*") yw cais am ostyngiad o dan gynllun gostyngiadau'r dreth gyngor;

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

(1) 1992 p.14; mewnosodwyd adrannau 14A, 14B a 14C gan adran 14 o Ddeddf Cyllid Llywodraeth Leol 2012 p.17; diwygiwyd is-adrannau (1) a (2) o adran 113 gan adran 127 o Ddeddf Llywodraeth Leol 2003 p.26 a pharagraffau 40 a 52 o Atodlen 7 i'r Ddeddf honno, ac adran 80 o Ddeddf Lleoliaeth 2011(p.20.

(1) 1992 c.14; sections 14A, 14B and 14C were inserted by section 14 of the Local Government Finance Act 2012 c. 17; subsections (1) and (2) of section 113 were amended by section 127 of, and paragraphs 40 and 52 of Schedule 7 to the Local Government Act 2003 c.26, and section 80 of the Localism Act 2011 c.20.

ystyr "y Cynllun Diofyn" ("*the Default Scheme*") yw'r cynllun a nodir yn yr Atodlen i Reoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Cynllun Diofyn) (Cymru) 2012(1);

ystyr "cynllun gostyngiadau'r dreth gyngor" ("*council tax reduction scheme*") yw cynllun a wnaed gan awdurdod bilio yn unol â'r Rheoliadau Gofynion Rhagnodedig neu gynllun sy'n gymwys yn ddiodyn yn unol â pharagraff 6(1)(e) o Atodlen 1B i Ddeddf Cyllid Llywodraeth Leol 1992;

ystyr "Deddf 1992" ("*the 1992 Act*") yw Deddf Cyllid Llywodraeth Leol 1992;

ystyr "y Ddeddf Cyfraniadau a Budd-daliadau" ("*the Contributions and Benefits Act*") yw Deddf Cyfraniadau a Budd-daliadau Nawdd Cymdeithasol 1992(2);

ystyr "y Rheoliadau Gofynion Rhagnodedig" ("*the Prescribed Requirements Regulations*") yw Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2012(3);

ystyr "swyddog awdurdodedig" ("*authorised officer*") yw person sy'n gweithredu yn unol ag unrhyw awdurdodiad at ddibenion y Rheoliadau hyn sydd am y tro mewn grym mewn perthynas â'r person hwnnw;

ystyr "trosedd treth gyngor" ("*council tax offence*") yw—

- (a) unrhyw drosedd mewn cysylltiad â gwneud cais;
- (b) unrhyw drosedd mewn cysylltiad â dyfarnu gostyngiad o dan gynllun gostyngiadau'r dreth gyngor;
- (c) unrhyw drosedd a gyflawnir at y diben o hwyluso cyflawni trosedd (boed hynny gan yr un person ai peidio) o'r math y cyfeirir ato yn is-baragraff (a) neu (b);
- (d) unrhyw ymgais neu gynllwyn i gyflawni trosedd o'r math y cyfeirir ato yn is-baragraff (a) neu (b).

(2) At ddibenion y Rheoliadau hyn—

- (a) mae cyfeiriadau at ddogfen yn cynnwys cyfeiriadau at unrhyw beth y cofnodir gwybodaeth ynddo, mewn ffurf electronig neu unrhyw ffurf arall;
- (b) rhaid ystyried bod y gofyniad bod swyddog awdurdodedig yn rhoi hysbysiad mewn ysgrifen wedi ei gyflawni mewn unrhyw achos pan fo'r hyn sy'n gynnwysedig yn yr hysbysiad—

"the Contributions and Benefits Act" ("*y Ddeddf Cyfraniadau a Budd-daliadau*") means the Social Security Contributions and Benefits Act 1992(1);

"the Default Scheme" ("*y Cynllun Diofyn*") means the scheme set out in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012(2);

"the Prescribed Requirements Regulations" ("*y Rheoliadau Gofynion Rhagnodedig*") means the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012(3);

"application" ("*cais*") means an application for a reduction under a council tax reduction scheme;

"authorised officer" ("*swyddog awdurdodedig*") means a person acting in accordance with any authorisation for the purposes of these Regulations which is for the time being in force in relation to that person;

"council tax offence" ("*trosedd treth gyngor*") means—

- (a) any criminal offence in connection with the making of an application;
- (b) any criminal offence in connection with the award of a reduction under a council tax reduction scheme;
- (c) any criminal offence committed for the purpose of facilitating the commission (whether or not by the same person) of an offence of the kind referred to in subparagraph (a) or (b);
- (d) any attempt or conspiracy to commit an offence of the kind referred to in subparagraph (a) or (b);

"council tax reduction scheme" ("*cynllun gostyngiadau'r dreth gyngor*") means a scheme made by a billing authority in accordance with the Prescribed Requirements Regulations or which applies in default in accordance with paragraph 6(1)(e) of Schedule 1B to the Local Government Finance Act 1992.

(2) For the purposes of these Regulations—

- (a) references to a document include references to anything in which information is recorded in electronic or any other form;
- (b) the requirement that a notice given by an authorised officer be in writing is taken to be satisfied in any case where the contents of the notice—

(1) O.S. 2012/3145 (Cy. 317).

(2) 1992 p.4.

(3) O.S. 2012/3144 (Cy. 316).

(1) 1992 c.4.

(2) S.I. 2012/3145 (W. 317).

(3) S.I. 2012/3144 (W. 316).

- (i) wedi ei drawsyrro i dderbynydd yr hysbysiad drwy ddull electronig; a
- (ii) wedi ei gael gan y derbynydd mewn ffurf sy'n ddarllenadwy ac y gellir ei gofnodi ar gyfer cyfeirio ato yn y dyfodol.

Awdurdodiadau gan awdurdodau bilio

3.—(1) Yn ddarostyngedig i baragraffau (2) a (3), caiff awdurdod bilio roi awdurdodiad i unigolyn i arfer y pwerau a roddir i swyddog awdurdodedig o dan reoliadau 4 a 5.

(2) Ni chaiff awdurdod bilio roi awdurdodiad i unigolyn onid yw'r unigolyn hwnnw—

- (a) wedi ei gyflogi i arfer swyddogaethau mewn perthynas â chynlluniau gostyngiadau'r dreth gyngor gan yr awdurdod hwnnw;
- (b) wedi ei gyflogi i arfer swyddogaethau mewn perthynas â chynlluniau gostyngiadau'r dreth gyngor gan awdurdod bilio arall neu gyd-bwyllgor sy'n cyflawni swyddogaethau mewn perthynas â chynlluniau gostyngiadau'r dreth gyngor ar ran yr awdurdod hwnnw; neu
- (c) wedi ei gyflogi i arfer swyddogaethau mewn perthynas â chynlluniau gostyngiadau'r dreth gyngor gan berson a awdurdodwyd o dan Orchymyn Awdurdodau Lleol (Contractio Allan o Swyddogaethau Bilio, Casglu a Gorfodi'r Dreth) 1996(1) gan—
 - (i) yr awdurdod dan sylw; neu
 - (ii) unrhyw awdurdod o'r math a grybwyllir yn is-baragraff (b).

(3) O ran awdurdodiad a roddir i unigolyn at ddibenion y Rheoliadau hyn—

- (a) rhaid iddo fod mewn ysgrifen ac wedi ei ddarparu i'r unigolyn hwnnw fel tystiolaeth o hawl yr unigolyn hwnnw i arfer pwerau a roddir o dan y Rheoliadau hyn;
- (b) caiff gynnwys darpariaeth ynglŷn â'r cyfnod y bydd yr awdurdodiad yn cael effaith; ac
- (c) caiff gyfyngu ar y pwerau sy'n arferadwy yn rhinwedd yr awdurdodiad, drwy wahardd eu harfer ac eithrio ar gyfer dibenion penodol neu mewn amgylchiadau penodol.

(4) Ceir tynnu awdurdodiad yn ôl ar unrhyw adeg, mewn ysgrifen gan yr awdurdod a'i rhoddod.

(5) Rhaid i awdurdodiad ysgrifenedig, neu dynnu'n ôl awdurdodiad ysgrifenedig, gan awdurdod bilio gael ei ddyroddi o dan lofnod naill ai—

- (a) y swyddog a ddynodwyd o dan adran 4 o Ddeddf Llywodraeth Leol a Thai 1989(2) fel pennaeth gwasanaeth cyflogedig yr awdurdod; neu

- (i) are transmitted to the recipient of the notice by electronic means; and
- (ii) are received by the recipient in a form that is legible and capable of being recorded for future reference.

Authorisations by billing authorities

3.—(1) Subject to paragraphs (2) and (3), a billing authority may grant an authorisation to an individual to exercise the powers conferred on an authorised officer under regulations 4 and 5.

(2) A billing authority may only grant an authorisation to an individual if the individual is—

- (a) employed to exercise functions relating to council tax reduction schemes by that authority;
- (b) employed to exercise functions relating to council tax reduction schemes by another billing authority or joint committee that carries out functions relating to council tax reduction schemes on behalf of that authority; or
- (c) employed to exercise functions relating to council tax reduction schemes by a person authorised under the Local Authorities (Contracting Out of Tax Billing, Collection and Enforcement Functions) Order 1996(1) by—
 - (i) the authority in question; or
 - (ii) any such authority as is mentioned in subparagraph (b).

(3) An authorisation granted to an individual for the purposes of these Regulations—

- (a) must be in writing and provided to that individual as evidence of that individual's entitlement to exercise powers conferred by these Regulations;
- (b) may contain provision as to the period for which the authorisation is to have effect; and
- (c) may restrict the powers exercisable by virtue of the authorisation so as to prohibit their exercise except for particular purposes or in particular circumstances.

(4) An authorisation may be withdrawn at any time in writing by the authority that granted it.

(5) The written authorisation or withdrawal of an authorisation by a billing authority must be issued under the hand of either—

- (a) the officer designated under section 4 of the Local Government and Housing Act 1989(2) as the head of the authority's paid service; or

(1) O.S. 1996/1880 fel y'i diwygiwyd gan O.S. 2013/502.

(2) 1989 p.42. Gwnaed diwygiadau i adran 4 ond nid ydynt yn berthnasol i'r Rheoliadau hyn.

(1) S.I. 1996/1880 as amended by S.I. 2013/ 502.

(2) 1989 c.42. Amendments have been made to section 4 but they are not relevant to these Regulations.

(b) y swyddog sy'n brif swyddog cyllid yr awdurdod (yn yr ystyr a roddir i "chief finance officer" yn adran 5(8) o'r Ddeddf honno).

(6) Nid oes hawl gan unigolyn, a awdurdodir at ddibenion rheoliad 4, i arfer y pwerau a roddir gan y rheoliad hwnnw, ac eithrio at y diben o atal, darganfod a sicrhau tystiolaeth ynghylch cyflawni trosedd treth gyngor (boed hynny gan bersonau penodol neu'n fwy cyffredinol).

(7) Nid oes hawl gan swyddog awdurdodedig i gael gwybodaeth yn unol â threfniadau yr ymunir ynddynt o dan reoliad 5 oni fydd awdurdodiad y swyddog hwnnw'n datgan bod ei awdurdodiad yn gymwys at ddibenion y rheoliad hwnnw.

(8) Nid oes dim yn y rheoliad hwn, wrth roi unrhyw bŵer i swyddog awdurdodedig, sydd yn ei gwneud yn ofynnol i beidio ag arfer y pŵer hwnnw ac eithrio mewn achosion pan weinyddir y cynllun gostyngiadau'r dreth gyngor gan yr un awdurdod a roddodd ei awdurdodiad i'r swyddog hwnnw.

Pŵer i wneud darparu gwybodaeth yn ofynnol

4.—(1) Yn yr amgylchiadau a ddisgrifir ym mharagraff (2), caiff swyddog awdurdodedig, drwy hysbysiad ysgrifenedig, ei gwneud yn ofynnol bod person yn darparu'r cyfan o'r cyfryw wybodaeth a ddisgrifir yn yr hysbysiad ac sydd ym meddiant y person hwnnw neu'n wybodaeth y mae gan y person hwnnw fynediad ati ac y mae'n rhesymol i'r swyddog awdurdodedig ofyn amdani at y diben a ddisgrifir yn rheoliad 3(6).

(2) Yr amgylchiadau yw bod gan y swyddog awdurdodedig sail resymol dros amau bod y person—

- (a) yn berson sy'n dod o fewn paragraff (3) neu (4); a
- (b) bod ganddo, neu y gall fod ganddo yn ei feddiant, neu fod ganddo fynediad at, unrhyw wybodaeth am unrhyw fater sy'n berthnasol i'r diben a ddisgrifir yn rheoliad 3(6).

(3) Y personau sy'n dod o fewn y paragraff hwn yw—

- (a) unrhyw berson sydd, neu sydd wedi bod, yn gyflogwr neu'n gyflogai, yn yr ystyron a roddir i "employer" neu "employee", yn eu trefn, mewn unrhyw ddarpariaeth a wneir gan, neu o dan, y Ddeddf Cyfraniadau a Budd-daliadau;
- (b) unrhyw berson sydd, neu sydd wedi bod, yn enillydd hunangyflogedig yn yr ystyr a roddir i "self-employed earner" mewn unrhyw ddarpariaeth o'r fath;
- (c) unrhyw berson, yn rhinwedd unrhyw ddarpariaeth a wnaed gan neu o dan y Ddeddf honno, sydd neu a oedd yn berson sydd i'w drin at ddibenion unrhyw ddarpariaeth o'r fath fel person o fewn is-baragraff (a) neu (b);

(b) the officer who is the authority's chief finance officer (within the meaning of section 5(8) of that Act).

(6) An individual who is authorised for the purposes of regulation 4, is only entitled to exercise the powers which are conferred by that regulation for the purpose of preventing, detecting and securing evidence of the commission (whether by particular persons or more generally) of a council tax offence.

(7) An authorised officer is entitled to obtain information in accordance with arrangements entered into under regulation 5 only if that officer's authorisation states that their authorisation applies for the purposes of that regulation.

(8) Nothing in this regulation conferring any power on an authorised officer requires that power to be exercised only in relation to cases in which the authority administering the council tax reduction scheme is the authority by which that officer's authorisation was granted.

Power to require information

4.—(1) In the circumstances described in paragraph (2), an authorised officer may, by written notice, require a person to provide all such information described in the notice as is information of which that person has possession, or to which that person has access, and which it is reasonable for the authorised officer to require for the purpose described in regulation 3(6).

(2) The circumstances are that the authorised officer has reasonable grounds for suspecting that the person—

- (a) is a person falling within paragraph (3) or (4); and
- (b) has or may have possession of or access to any information about any matter that is relevant for the purpose described in regulation 3(6).

(3) The persons who fall within this paragraph are—

- (a) any person who is or has been an employer or employee within the meaning of any provision made by or under the Contributions and Benefits Act;
- (b) any person who is or has been a self-employed earner within the meaning of any such provision;
- (c) any person who by virtue of any provision made by or under that Act falls, or has fallen, to be treated for the purposes of any such provision as a person within sub-paragraph (a) or (b);

- (d) unrhyw berson sy'n cynnal, neu a fu'n cynnal, unrhyw fusnes sy'n cynnwys cyflenwi nwyddau ar gyfer eu gwerthu i'r defnyddwyr olaf gan unigolion nad ydynt yn cynnal busnesau manwerthu o fangreodd manwerthu;
- (e) unrhyw berson sy'n cynnal, neu a fu'n cynnal, unrhyw fusnes sy'n cynnwys cyflenwi nwyddau neu wasanaethau drwy ddefnyddio gwaith a wneir neu wasanaethau a gyflawnir gan bersonau ac eithrio cyflogaion y person hwnnw;
- (f) unrhyw berson sy'n cynnal, neu a fu'n cynnal, asiantaeth neu fusnes arall ar gyfer cyflwyno neu gyflenwi, i bersonau sy'n gofyn amdanynt, bersonau sydd ar gael i wneud gwaith neu gyflawni gwasanaethau;
- (g) unrhyw awdurdod lleol sy'n gweithredu yn rhinwedd ei rôl fel awdurdod sy'n gyfrifol am roi unrhyw drwydded;
- (h) unrhyw berson sydd, neu a fu, yn ymddiriedolwr neu'n rheolwr cynllun pensiwn personol neu alwedigaethol;
- (i) gweision ac asiantwyr unrhyw un o'r personau a bennir mewn unrhyw un o'r is-baragraffau (a) i (h).

(4) Y personau sy'n dod o fewn y paragraff hwn yw—

- (a) unrhyw fanc;
- (b) y Cyfarwyddwr Cynilion a benodir o dan adran 1(1) o Ddeddf y Ddyled Wladol 1972(1);
- (c) unrhyw berson sy'n cynnal busnes y mae'r cyfan neu ran sylweddol ohono yn cynnwys darparu credyd (boed sicredig neu ansicredig) i aelodau o'r cyhoedd;
- (d) unrhyw yswiriwr;
- (e) unrhyw berson sy'n cynnal busnes y mae'r cyfan neu ran sylweddol ohono yn cynnwys darparu i aelodau o'r cyhoedd wasanaeth ar gyfer trosglwyddo arian o le i le;
- (f) unrhyw ymgymerwr dŵr neu ymgymerwr carthffosiaeth;
- (g) unrhyw berson sy'n ddeiliad—
 - (i) trwydded o dan adran 7 o Ddeddf Nwy 1986(2) i gludo nwy drwy bibellau, neu
 - (ii) trwydded o dan adran 7A(1) o'r Ddeddf honno(3) i gyflenwi nwy drwy bibellau;

- (d) any person who is carrying on, or has carried on, any business involving the supply of goods for sale to the ultimate consumers by individuals not carrying on retail businesses from retail premises;
- (e) any person who is carrying on, or has carried on, any business involving the supply of goods or services by the use of work done or services performed by persons other than employees of that person;
- (f) any person who is carrying on, or has carried on, an agency or other business for the introduction or supply, to persons requiring them, of persons available to do work or to perform services;
- (g) any local authority acting in their capacity as an authority responsible for the granting of any licence;
- (h) any person who is or has been a trustee or manager of a personal or occupational pension scheme;
- (i) the servants and agents of any such person as is specified in any of sub-paragraphs (a) to (h).

(4) The persons who fall within this paragraph are—

- (a) any bank;
- (b) the Director of Savings appointed under section 1(1) of the National Debt Act 1972(1);
- (c) any person carrying on a business the whole or a significant part of which consists of the provision of credit (whether secured or unsecured) to members of the public;
- (d) any insurer;
- (e) any person carrying on a business the whole or a significant part of which consists in the provision to members of the public of a service for transferring money from place to place;
- (f) any water undertaker or sewerage undertaker;
- (g) any person who is the holder of—
 - (i) a licence under section 7 of the Gas Act 1986(2) to convey gas through pipes, or
 - (ii) a licence under section 7A(1) of that Act(3) to supply gas through pipes;

(1) 1972 p.65.

(2) 1986 p.44.

(3) Mewnosodwyd adran 7A gan adran 6(1) o Ddeddf Nwy 1995 (p.45). Diwygiwyd is-adran (1) yn ddiweddarach gan adran 3(2) o Ddeddf Cyfleustodau 2000 (p.27).

(1) 1972 c.65.

(2) 1986 c.44.

(3) Section 7A was inserted by section 6(1) of the Gas Act 1995 (c.45). Subsection (1) was subsequently amended by section 3(2) of the Utilities Act 2000 (c.27).

- (h) unrhyw berson sy'n dosbarthu neu'n cyflenwi trydan (o fewn yr ystyron a roddir i "distribute" a "supply", yn eu trefn, yn Neddf Trydan 1989(1));
- (i) unrhyw berson sy'n cynnal unrhyw gorff neu sefydliad addysgol;
- (j) unrhyw gorff y mae darparu gwasanaethau mewn cysylltiad â derbyniadau i gyrff neu sefydliadau addysgol yn brif weithgaredd iddo;
- (k) y Cwmni Benthyciadau i Fyfyrrwy;
- (l) unrhyw was neu asiant i berson a grybwyllir yn is-baragraffau (a) i (k).

(5) Yn ddarostyngedig i ddarpariaethau canlynol y rheoliad hwn, mae'r pwerau a roddir gan y rheoliad hwn i swyddog awdurdodedig, i'w gwneud yn ofynnol i unrhyw berson ddarparu gwybodaeth, yn rhinwedd cynnwys y person hwnnw ym mharagraff (4), yn arferadwy, yn unig, at y diben o gael gwybodaeth mewn perthynas â pherson penodol a ddynodir (wrth ei enw neu ei ddisgrifiad) gan y swyddog.

(6) Ni chaiff swyddog awdurdodedig, wrth arfer y pwerau hynny, ei gwneud yn ofynnol i unrhyw berson ddarparu unrhyw wybodaeth, yn rhinwedd cynnwys y person hwnnw ym mharagraff (4), onid yw'n ymddangos i'r swyddog hwnnw fod seiliau rhesymol dros gredu bod y person dynodedig y mae'r gofyniad yn ymwneud ag ef—

- (a) yn berson sydd wedi cyflawni, yn cyflawni, neu'n bwriadu cyflawni trosedd treth yngor;
- (b) yn berson sy'n aelod o deulu person sy'n dod o fewn is-baragraff (a); neu
- (c) os yw'r person sy'n dod o fewn is-baragraff (a) mewn priodas aml-gymar, unrhyw bartner i'r person hwnnw.

(7) Ni ellir cyflawni rhwymedigaeth person i ddarparu gwybodaeth yn unol â hysbysiad o dan y rheoliad hwn, ac eithrio drwy ddarparu'r wybodaeth honno o fewn y cyfryw amser rhesymol ac yn y cyfryw ffurf a bennir yn yr hysbysiad, i'r swyddog awdurdodedig—

- (a) a enwyd gan, neu'n unol â thelerau'r hysbysiad; neu
- (b) a enwyd, ar ôl rhoi'r hysbysiad, mewn hysbysiad ysgrifenedig diweddarach a roddwyd gan y swyddog awdurdodedig a osododd y gofyniad gwreiddiol neu gan swyddog awdurdodedig arall.

(8) Mae pŵer swyddog awdurdodedig i wneud darparu gwybodaeth yn ofynnol o dan y rheoliad hwn yn cynnwys pŵer i wneud dangos ac ildio meddiant o unrhyw ddogfennau yn ofynnol sy'n cynnwys yr wybodaeth a bennir neu a ddisgrifir yn yr hysbysiad

- (h) any person who (within the meaning of the Electricity Act 1989(1)) distributes or supplies electricity;
- (i) any person conducting any educational establishment or institution;
- (j) any body the principal activity of which is to provide services in connection with admissions to educational establishments or institutions;
- (k) the Student Loans Company;
- (l) any servant or agent of any person mentioned in sub-paragraphs (a) to (k).

(5) Subject to the following provisions of this regulation, the powers conferred by this regulation on an authorised officer to require information from any person by virtue of that person falling within paragraph (4) are exercisable for the purpose only of obtaining information relating to a particular person identified (by name or description) by the officer.

(6) An authorised officer may not, in exercise of those powers, require any information from any person by virtue of his falling within paragraph (4) unless it appears to that officer that there are reasonable grounds for believing that the identified person to whom it relates is—

- (a) a person who has committed, is committing or intends to commit a council tax offence;
- (b) a person who is a member of the family of a person falling within sub-paragraph (a); or
- (c) where a person falling within sub-paragraph (a) is polygamously married, any partner of that person.

(7) A person's obligation to provide information in accordance with a notice under this regulation may only be discharged by the provision of that information, at such reasonable time and in such form as may be specified in the notice, to the authorised officer who—

- (a) is identified by or in accordance with the terms of the notice; or
- (b) has been identified, since the giving of the notice, by a further written notice given by the authorised officer who imposed the original requirement or another authorised officer.

(8) The power of an authorised officer under this regulation to require the provision of information includes a power to require the production and delivery up and (if necessary) creation of, or of copies of or extracts from, any such documents containing the

(1) 1989 p.29.

(1) 1989 c.29.

sy'n gosod y gofyniad, a phan fo angen, ei gwneud yn ofynnol creu'r cyfryw ddogfennau, neu gopiâu neu ddyfyniadau ohonynt.

(9) O dan y rheoliad hwn, ni cheir ei gwneud yn ofynnol bod unrhyw berson yn darparu—

- (a) unrhyw wybodaeth (boed ar ffurf dogfen ai peidio) sy'n tueddu i argyhuddo'r person hwnnw, neu, yn achos person priod neu berson sy'n bartner sifil, priod neu bartner sifil y person hwnnw; neu
- (b) unrhyw wybodaeth (boed ar ffurf dogfen ai peidio) y byddai hawliad o fraint broffesiynol gyfreithiol mewn perthynas â hi yn debygol o lwyddo mewn unrhyw achos llys.

(10) Mae'r pwerau a roddir gan y rheoliad hwn yn arferadwy mewn perthynas â phersonau sy'n dal swydd o dan y Goron a phersonau yng ngwasanaeth y Goron, fel y maent yn arferadwy mewn perthynas â phersonau eraill.

(11) Yn y rheoliad hwn—

ystyr "banc" ("*bank*") yw—

- (a) person sydd â chaniatâd o dan Ran 4 o Ddeddf Gwasanaethau a Marchnadoedd Ariannol 2000(1) i dderbyn adneuron;
- (b) ffyrm AEE, yn yr ystyr a roddir i "EEA firm" o'r math a grybwyllir ym mharagraff 5(b) o Atodlen 3 i'r Ddeddf honno(2), sydd â chaniatâd o dan baragraff 15 o'r Atodlen honno(3) (o ganlyniad i fod yn gymwys am awdurdodiad o dan baragraff 12 o'r Atodlen honno(4)) i dderbyn adneuron neu arian adaladwy arall gan y cyhoedd; neu
- (c) person nad oes arno angen caniatâd o dan y Ddeddf honno i dderbyn adneuron, yng nghwrs busnes y person hwnnw yn y Deyrnas Unedig;

mae "credyd" ("*credit*") yn cynnwys benthyciad ariannol neu unrhyw ffurf o ymgymhwysiad ariannol, gan gynnwys newid sic am arian;

mae i "partner" yr ystyr a roddir i "partner" yn rheoliad 2 o'r Rheoliadau Gofynion Rhagnodedig;

mae i "teulu" yr ystyr a roddir i "family" yn rheoliad 6 o'r Rheoliadau Gofynion Rhagnodedig;

ystyr "yswiriwr" ("*insurer*") yw—

- (a) person sydd â chaniatâd o dan Ran 4 o Ddeddf Gwasanaethau a Marchnadoedd Ariannol 2000 i lunio neu gyflawni contractau yswiriant; neu

information as may be specified or described in the notice imposing the requirement.

(9) No person is to be required under this regulation to provide—

- (a) any information (whether in documentary form or not) that tends to incriminate that person or, in the case of a person who is married or is a civil partner, that person's spouse or civil partner; or
- (b) any information (whether in documentary form or not) in respect of which a claim to legal professional privilege would be successful in any proceedings.

(10) The powers conferred by this regulation are exercisable in relation to persons holding office under the Crown and persons in the service of the Crown, as they are exercisable in relation to other persons.

(11) In this regulation—

"bank" ("*banc*") means—

- (a) a person who has permission under Part 4 of the Financial Services and Markets Act 2000(1) to accept deposits;
- (b) an EEA firm of the kind mentioned in paragraph 5(b) of Schedule 3 to that Act(2) which has permission under paragraph 15 of that Schedule(3) (as a result of qualifying for authorisation under paragraph 12 of that Schedule(4)) to accept deposits or other repayable funds from the public; or
- (c) a person who does not require permission under that Act to accept deposits, in the course of that person's business in the United Kingdom;

"credit" ("*credyd*") includes a cash loan or any form of financial accommodation, including the cashing of a cheque;

"family" ("*teulu*") has the meaning given in regulation 6 of the Prescribed Requirements Regulations;

"insurer" ("*yswiriwr*") means—

- (a) a person who has permission under Part 4 of the Financial Services and Markets Act 2000 to effect or carry out contracts of insurance; or

(1) 2000 p.8.

(2) Amnewidiwyd is-baragraff (b) gan reoliad 29 o O.S. 2006/3221 a pharagraff 2 o Atodlen 3 i'r offeryn hwnnw.

(3) Diwygiwyd is-baragraff (1) o baragraff 15 gan O.S. 2007/3253. Nid yw'r diwygiadau eraill a wnaed i baragraff 15 yn berthnasol i'r Rheoliadau hyn.

(4) Mewnosodwyd is-baragraff (9) o baragraff 12 gan O.S. 2012/1906. Nid yw diwygiadau eraill a wnaed i baragraff 12 yn berthnasol i'r Rheoliadau hyn.

(1) 2000 c.8.

(2) Sub-paragraph (b) was substituted by regulation 29 of, and paragraph 2 of Schedule 3 to, S.I. 2006/3221.

(3) Sub-paragraph (1) of paragraph 15 was amended by S.I. 2007/3253. Other amendments made to paragraph 15 are not relevant to these Regulations.

(4) Sub-paragraph (9) of paragraph 12 was inserted by S.I. 2012/1906. Other amendments made to paragraph 12 are not relevant to these Regulations.

- (b) ffyrm AEE, yn yr ystyr a roddir i "EEA firm" o'r math a grybwyllir ym mharagraff 5(d) o Atodlen 3 i'r Ddeddf honno(1), sydd â chaniatâd o dan baragraff 15 o'r Atodlen honno (o ganlyniad i fod yn gymwys am awdurdodiad o dan baragraff 12 o'r Atodlen honno) i lunio neu gyflawni contractau yswiriant.

(12) Rhaid darllen y diffiniadau o "banc" ac "yswiriwr" ym mharagraff (11) ar y cyd ag—

- (a) adran 22 o Ddeddf Gwasanaethau a Marchnadoedd Ariannol 2000;
- (b) unrhyw orchymyn perthnasol o dan yr adran honno; ac
- (c) Atodlen 2 i'r Ddeddf honno.

Pŵer i wneud caniatáu mynediad electronig at wybodaeth yn ofynnol

5.—(1) Yn ddarostyngedig i baragraff (3), caiff awdurdod bilio, yn yr amgylchiadau a ddisgrifir ym mharagraff (2), ei gwneud yn ofynnol bod person sy'n dod o fewn rheoliad 4(4) yn ymuno mewn trefniadau a fydd yn caniatáu i swyddog awdurdodedig gael mynediad at gofnodion electronig a gedwir gan y person hwnnw.

(2) Yr amgylchiadau yw bod—

- (a) y person sy'n dod o fewn rheoliad 4(4) yn cadw cofnodion electronig;
- (b) y cofnodion yn cynnwys, neu'n debygol o gynnwys, o bryd i'w gilydd, wybodaeth am unrhyw fater sy'n berthnasol i'r diben a ddisgrifir yn rheoliad 3(6); ac
- (c) cyfleusterau yn bodoli y darperir mynediad electronig odanynt, neu y gellir darparu mynediad electronig odanynt, at y cofnodion hynny, gan y person hwnnw i bersonau eraill.

(3) Ni chaiff swyddog awdurdodedig geisio cael unrhyw wybodaeth yn unol â threfniadau yr ymunwyd ynddynt o dan baragraff (1) ac eithrio gwybodaeth—

- (a) sy'n ymwneud â pherson penodol; a
- (b) a allai fod yn destun unrhyw ofyniad y caniateir ei osod o dan reoliad 4.

(4) Y materion y caniateir eu cynnwys yn y trefniadau y ceir gwneud yn ofynnol bod person yn ymuno ynddynt o dan baragraff (1) yw—

- (a) gofynion ynghylch mynediad electronig i gofnodion, a roddir ar gael i swyddog awdurdodedig;
- (b) gofynion ynghylch cadw cofnodion o'r defnydd a wneir o'r trefniadau;

- (b) an EEA firm of the kind mentioned in paragraph 5(d) of Schedule 3 to that Act(1), which has permission under paragraph 15 of that Schedule (as a result of qualifying for authorisation under paragraph 12 of that Schedule) to effect or carry out contracts of insurance;

"partner" ("*partner*") has the meaning given in regulation 2 of the Prescribed Requirements Regulations.

(12) The definitions of "bank" and "insurer" in paragraph (11) must be read with—

- (a) section 22 of the Financial Services and Markets Act 2000;
- (b) any relevant order under that section; and
- (c) Schedule 2 to that Act.

Power to require electronic access to information

5.—(1) Subject to paragraph (3), a billing authority may, in the circumstances described in paragraph (2), require a person falling within regulation 4(4) to enter into arrangements under which an authorised officer is allowed access to electronic records kept by that person.

(2) The circumstances are that—

- (a) the person falling within regulation 4(4) keeps electronic records;
- (b) the records contain or are likely, from time to time, to contain information about any matter that is relevant to the purpose described in regulation 3(6); and
- (c) facilities exist under which electronic access to those records is being provided, or is capable of being provided, by that person to other persons.

(3) An authorised officer may not seek to obtain any information in accordance with arrangements entered into under paragraph (1) other than information which—

- (a) relates to a particular person; and
- (b) could be the subject of any such requirement as may be imposed under regulation 4.

(4) The matters that may be included in the arrangements that a person is required to enter into under paragraph (1) are—

- (a) requirements as to the electronic access to records that is to be made available to an authorised officer;
- (b) requirements as to the keeping of records of the use that is made of the arrangements;

(1) Diwygiwyd is-baragraff (d) gan reoliad 6 o O.S. 2004/3379.

(1) Sub-paragraph (d) was amended by regulation 6 of S.I. 2004/3379.

- (c) gofynion sy'n cyfyngu ar ddatgelu gwybodaeth o'r defnydd a wneir o'r trefniadau; a
- (d) pa bynnag fanylion cysylltiedig eraill a ystyrir yn briodol gan yr awdurdod dan sylw, mewn cysylltiad â chaniatáu i swyddog awdurdodedig gael mynediad i gofnodion.

(5) Mae gan swyddog awdurdodedig, y caniateir iddo gael mynediad yn unol ag unrhyw drefniadau yr ymunwyd ynddynt o dan baragraff (1), yr hawl i wneud copïau o unrhyw gofnodion sy'n cynnwys gwybodaeth sy'n dod o fewn paragraff (3), ac i gymryd dyfyniadau o'r cofnodion hynny.

Peri rhwystr neu beri i swyddog awdurdodedig oedi

6.—(1) Bydd person (P) yn euog o drosedd ac yn atebol, yn dilyn collfarn ddiannod, i ddirwy na fydd yn fwy na lefel 3 ar y raddfa safonol, os yw P—

- (a) yn fwriadol yn peri i swyddog awdurdodedig oedi, neu'n ei rwystro wrth iddo arfer unrhyw bŵer o dan reoliad 4 neu 5;
- (b) yn gwrthod cydymffurfio, neu'n methu â chydymffurfio heb esgus rhesymol, ag unrhyw ofyniad o dan reoliad 5, neu â gofynion unrhyw drefniadau yr ymunwyd ynddynt yn unol â pharagraff (1) o'r rheoliad hwnnw; neu
- (c) yn gwrthod darparu, neu'n methu â darparu, heb esgus rhesymol, unrhyw wybodaeth neu unrhyw ddogfen pan ofynnir iddo wneud hynny o dan reoliad 4.

(2) Os collfarnwyd P o drosedd a oedd yn codi yn yr amgylchiadau a ddisgrifir ym mharagraff (1)(b) neu (c), ac os yw P wedyn yn parhau i wrthod neu fethu â chydymffurfio felly ar ôl iddo gael ei gollfarnu, bydd P yn euog o drosedd bellach ac yn atebol, yn dilyn collfarn ddiannod, i ddirwy na fydd yn fwy na £40 am bob diwrnod y parheir i droseddu felly.

Sylwadau ffug er mwyn cael gostyngiad

7. Bydd person (P) yn euog o drosedd ac, yn dilyn collfarn ddiannod, yn atebol i ddirwy na fydd yn fwy na lefel 4 ar y raddfa safonol, neu ei garcharu am gyfnod na fydd yn hwy na 3 mis, neu'r ddau, os yw P, at y diben o gael gostyngiad o dan gynllun gostyngiadau'r dreth gyngor, boed hynny ar gyfer P ei hunan neu berson arall—

- (a) yn gwneud datganiad neu sylw y gŵyr P ei fod yn ffug; neu
- (b) yn darparu, neu yn ymwybodol yn peri neu'n caniatáu darparu, unrhyw ddogfen neu wybodaeth y gŵyr P ei bod yn ffug.

- (c) requirements restricting the disclosure of information about the use that is made of the arrangements; and
- (d) such other incidental requirements as the authority in question considers appropriate in connection with allowing access to records to an authorised officer.

(5) An authorised officer who is allowed access in accordance with any arrangements entered into under paragraph (1) is entitled to make copies of, and to take extracts from, any records containing information falling within paragraph (3).

Delay or obstruction of authorised officer

6.—(1) A person (P) is to be guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale if P—

- (a) intentionally delays or obstructs an authorised officer in the exercise of any power under regulation 4 or 5;
- (b) refuses or fails, without reasonable excuse, to comply with any requirement under regulation 5 or with the requirements of any arrangements entered into in accordance with paragraph (1) of that regulation; or
- (c) refuses or fails, without reasonable excuse, to provide any information or to provide any document when required to do so under regulation 4.

(2) Where P is convicted of an offence arising in the circumstances described in paragraph (1)(b) or (c) and the refusal or failure is continued by P after P's conviction, P is to be guilty of a further offence and liable on summary conviction to a fine not exceeding £40 for each day on which the offence is continued.

False representations for obtaining a reduction

7. A person (P) is to be guilty of an offence and liable on summary conviction to a fine not exceeding level 4 on the standard scale, or to imprisonment for a term not exceeding 3 months, or to both if P, for the purpose of obtaining a reduction under a council tax reduction scheme whether for P or some other person—

- (a) makes a statement or representation which P knows to be false; or
- (b) provides, or knowingly causes or knowingly allows to be provided, any document or information which P knows to be false.

Methiant i hysbysu ynghylch newid mewn amgylchiadau

- 8.—(1) Bydd person (P) yn euog o drosedd—
- (a) os digwyddodd newid yn yr amgylchiadau sy'n effeithio ar hawl P i gael gostyngiad o dan gynllun awdurdod ar gyfer gostyngiadau'r dreth gyngor, neu ar ei hawl i swm y cyfryw ostyngiad;
 - (b) os yw'n ofynnol bod P yn hysbysu'r awdurdod o'r newid hwnnw, o dan y ddarpariaeth a gynhwysir yng nghynllun yr awdurdod ar gyfer gostyngiadau'r dreth gyngor, yn rhinwedd paragraff 7 o Atodlen 13 i'r Rheoliadau Gofynion Rhagnodedig neu baragraff 113 o'r Cynllun Diofyn;
 - (c) os yw P yn gwybod bod y newid yn effeithio ar ei hawl i gael gostyngiad o dan gynllun gostyngiadau'r dreth gyngor neu ar ei hawl i swm y cyfryw ostyngiad; a
 - (d) os yw P yn methu â rhoi hysbysiad prydlon o'r newid hwnnw yn y modd sy'n ofynnol gan y ddarpariaeth a gynhwysir yng nghynllun yr awdurdod ar gyfer gostyngiadau'r dreth gyngor, yn rhinwedd paragraff 7 o Atodlen 13 i'r Rheoliadau Gofynion Rhagnodedig neu baragraff 113 o'r Cynllun Diofyn.
- (2) Bydd person (P) yn euog o drosedd—
- (a) os digwyddodd newid yn yr amgylchiadau sy'n effeithio ar hawl person arall (A) i gael gostyngiad o dan gynllun gostyngiadau'r dreth gyngor, neu ar ei hawl i swm y cyfryw ostyngiad;
 - (b) os yw'n ofynnol bod A yn hysbysu'r awdurdod o'r newid hwnnw, o dan y ddarpariaeth a gynhwysir yng nghynllun yr awdurdod ar gyfer gostyngiadau'r dreth gyngor, yn rhinwedd paragraff 7 o Atodlen 13 i'r Rheoliadau Gofynion Rhagnodedig neu baragraff 113 o'r Cynllun Diofyn;
 - (c) os yw P yn gwybod bod y newid yn effeithio ar hawl A i gael gostyngiad o dan gynllun gostyngiadau'r dreth Gyngor neu ar hawl A i swm y cyfryw ostyngiad; a
 - (d) os yw P yn peri, neu'n caniatáu, i A fethu â rhoi hysbysiad prydlon o'r newid hwnnw yn y modd sy'n ofynnol gan y ddarpariaeth a gynhwysir yng nghynllun yr awdurdod ar gyfer gostyngiadau'r dreth gyngor, yn rhinwedd paragraff 7 o Atodlen 13 i'r Rheoliadau Gofynion Rhagnodedig neu baragraff 113 o'r Cynllun Diofyn.

(3) Yn ddarostyngedig i baragraff (4), at ddibenion paragraffau (1) a (2), mae hysbysiad o newid yn brydlon os rhoddir yr hysbysiad o fewn cyfnod o 21 diwrnod sy'n cychwyn gyda'r diwrnod y digwyddodd y newid, neu cyn gynted ag y bo'n rhesymol ymarferol ar ôl i'r newid ddigwydd, pa un bynnag yw'r diweddaraf.

Failure to notify a change of circumstances

- 8.—(1) A person (P) is to be guilty of an offence if—
- (a) there has been a change of circumstances affecting P's entitlement to a reduction under an authority's council tax reduction scheme or to the amount of such a reduction;
 - (b) P is required to give notice of the change to the authority under the provision included in the authority's council tax reduction scheme by virtue of paragraph 7 of Schedule 13 to the Prescribed Requirements Regulations or by paragraph 113 of the Default Scheme;
 - (c) P knows that the change affects P's entitlement to a reduction under a council tax reduction scheme or to the amount of such a reduction; and
 - (d) P fails to give a prompt notification of that change in the manner required by the provision included in the authority's council tax reduction scheme by virtue of paragraph 7 of Schedule 13 to the Prescribed Requirements Regulations or by paragraph 113 of the Default Scheme.
- (2) A person (P) will be guilty of an offence if—
- (a) there has been a change of circumstances affecting another person's (A) entitlement to a reduction under a council tax reduction scheme or to the amount of such a reduction;
 - (b) A is required to give notice of the change to the authority under the provision included in the authority's council tax reduction scheme by virtue of paragraph 7 of Schedule 13 to the Prescribed Requirements Regulations or by paragraph 113 of the Default Scheme;
 - (c) P knows that the change affects an entitlement of A to a reduction under a council tax reduction scheme or to the amount of such a reduction; and
 - (d) P causes or allows A to fail to give a prompt notification of that change in the manner required by the provision included in the authority's council tax reduction scheme by virtue of paragraph 7 of Schedule 13 to the Prescribed Requirements Regulations or by paragraph 113 of the Default Scheme.

(3) Subject to paragraph (4), for the purposes of paragraphs (1) and (2) a notification of a change is prompt if it is given within a period of 21 days beginning with the day on which the change occurs, or as soon as reasonably practicable after the change occurs, whichever is later.

(4) Os yw newid yn digwydd cyn i'r Rheoliadau hyn ddod i rym, bydd hysbysiad o'r newid yn brydlon os rhoddir yr hysbysiad o fewn cyfnod o 21 diwrnod sy'n cychwyn gyda'r diwrnod y daw'r Rheoliadau hyn i rym, neu cyn gynted ag y bo'n rhesymol ymarferol ar ôl i'r newid ddigwydd, pa un bynnag yw'r diweddaraf.

(5) Bydd person sy'n euog o drosedd o dan y rheoliad hwn yn atebol, yn dilyn collfarn ddiannod, i ddirwy na fydd yn fwy na lefel 4 ar y raddfa safonol neu ei garcharu am gyfnod na fydd yn hwy na 3 mis, neu'r ddau.

Sylwadau anonest er mwyn cael gostyngiad

9.—(1) Bydd person (P) yn euog o drosedd os yw P, at y diben o gael gostyngiad o dan gynllun gostyngiadau'r dreth gyngor, boed hynny ar gyfer P ei hunan neu berson arall, yn anonest—

- (a) yn gwneud datganiad neu sylw ffug; neu
- (b) yn darparu, neu'n peri neu'n caniatáu darparu, unrhyw ddogfen neu wybodaeth sy'n ffug mewn manylyn o bwys.

(2) Mae person sy'n euog o drosedd o dan y rheoliad hwn yn atebol—

- (a) yn dilyn collfarn ddiannod, i ddirwy na fydd yn fwy na lefel 5 ar y raddfa safonol neu ei garcharu am gyfnod na fydd yn hwy na 6 mis, neu'r ddau; neu
- (b) yn dilyn ei gollfarnu ar ddiad, i'w garcharu am gyfnod na fydd yn hwy na saith mlynedd, neu i'w ddirwyo, neu'r ddau.

Methiant anonest i hysbysu ynghylch newid mewn amgylchiadau

10.—(1) Bydd person (P) yn euog o drosedd—

- (a) os digwyddodd newid yn yr amgylchiadau sy'n effeithio ar hawl P i gael gostyngiad o dan gynllun awdurdod ar gyfer gostyngiadau'r dreth gyngor, neu ar ei hawl i swm y cyfryw ostyngiad;
- (b) os yw'n ofynnol bod P yn hysbysu'r awdurdod o'r newid hwnnw, o dan y ddarpariaeth a gynhwysir yng nghynllun yr awdurdod ar gyfer gostyngiadau'r dreth gyngor, yn rhinwedd paragraff 7 o Atodlen 13 i'r Rheoliadau Gofynion Rhagnodedig neu baragraff 113 o'r Cynllun Diofyn;
- (c) os yw P yn gwybod bod y newid yn effeithio ar ei hawl i gael gostyngiad o dan gynllun gostyngiadau'r dreth gyngor neu ar ei hawl i swm y cyfryw ostyngiad; a
- (d) os yw P, yn anonest, yn methu â rhoi hysbysiad prydlon o'r newid hwnnw yn y modd sy'n ofynnol gan y ddarpariaeth a gynhwysir yng

(4) Where a change occurs before these Regulations come into force, a notification of a change is prompt if it is given within a period of 21 days beginning with the day on which these Regulations come into force, or as soon as reasonably practicable after the change occurs, whichever is later.

(5) A person guilty of an offence under this regulation is to be liable on summary conviction to a fine not exceeding level 4 on the standard scale, or to imprisonment for a term not exceeding 3 months, or to both.

Dishonest representations for obtaining a reduction

9.—(1) A person (P) is to be guilty of an offence if P, for the purpose of obtaining a reduction under a council tax reduction scheme whether for P or some other person, dishonestly—

- (a) makes a false statement or representation; or
- (b) provides, or causes or allows to be provided, any document or information which is false in a material particular.

(2) A person guilty of an offence under this regulation is to be liable—

- (a) on summary conviction to a fine not exceeding level 5 on the standard scale, or to imprisonment for a term not exceeding 6 months, or to both; or
- (b) on conviction on indictment to imprisonment for a term not exceeding seven years or to a fine or to both.

Dishonest failure to notify a change of circumstances

10.—(1) A person (P) is to be guilty of an offence if—

- (a) there has been a change of circumstances affecting P's entitlement to a reduction under an authority's council tax reduction scheme or to the amount of such a reduction;
- (b) P is required to give notice of the change to the authority under the provision included in the authority's council tax reduction scheme by virtue of paragraph 7 of Schedule 13 to the Prescribed Requirements Regulations or by paragraph 113 of the Default Scheme;
- (c) P knows that the change affects P's entitlement to a reduction under a council tax reduction scheme or to the amount of such a reduction; and
- (d) P dishonestly fails to give a prompt notification of that change in the manner required by the provision included in the

nghynllun yr awdurdod ar gyfer gostyngiadau'r dreth gyngor, yn rhinwedd paragraff 7 o Atodlen 13 i'r Rheoliadau Gofynion Rhagnodedig neu baragraff 113 o'r Cynllun Diofyn.

(2) Bydd person (P) yn euog o drosedd—

- (a) os digwyddodd newid yn yr amgylchiadau sy'n effeithio ar hawl person arall (A) i gael gostyngiad o dan gynllun gostyngiadau'r dreth gyngor, neu ar ei hawl i swm y cyfryw ostyngiad;
- (b) os yw'n ofynnol bod A yn hysbysu'r awdurdod o'r newid hwnnw, o dan y ddarpariaeth a gynhwysir yng nghynllun yr awdurdod ar gyfer gostyngiadau'r dreth gyngor, yn rhinwedd paragraff 7 o Atodlen 13 i'r Rheoliadau Gofynion Rhagnodedig neu baragraff 113 o'r Cynllun Diofyn;
- (c) os yw P yn gwybod bod y newid yn effeithio ar hawl A i gael gostyngiad o dan gynllun gostyngiadau'r dreth Gyngor neu ar hawl A i swm y cyfryw ostyngiad; a
- (d) os yw P, yn anonest, yn peri neu'n caniatáu, i A fethu â rhoi hysbysiad prydlon o'r newid hwnnw yn y modd sy'n ofynnol gan y ddarpariaeth a gynhwysir yng nghynllun yr awdurdod ar gyfer gostyngiadau'r dreth gyngor, yn rhinwedd paragraff 7 o Atodlen 13 i'r Rheoliadau Gofynion Rhagnodedig neu baragraff 113 o'r Cynllun Diofyn.

(3) Yn ddarostyngedig i baragraff (4), at ddibenion paragraffau (1) a (2), mae hysbysiad o newid yn brydlon os rhoddir yr hysbysiad o fewn cyfnod o 21 diwrnod sy'n cychwyn gyda'r diwrnod y digwyddodd y newid, neu cyn gynted ag y bo'n rhesymol ymarferol ar ôl i'r newid ddigwydd, pa un bynnag yw'r diweddaraf.

(4) Os yw newid yn digwydd cyn i'r Rheoliadau hyn ddod i rym, bydd hysbysiad o'r newid yn brydlon os rhoddir yr hysbysiad o fewn cyfnod o 21 diwrnod sy'n cychwyn gyda'r diwrnod y daw'r Rheoliadau hyn i rym, neu cyn gynted ag y bo'n rhesymol ymarferol ar ôl i'r newid ddigwydd, pa un bynnag yw'r diweddaraf.

(5) Bydd person sy'n euog o drosedd o dan y rheoliad hwn yn atebol—

- (a) yn dilyn collfarn ddiannod, i ddirwy na fydd yn fwy na lefel 5 ar y raddfa safonol neu ei garcharu am gyfnod na fydd yn hwy na 6 mis, neu'r ddau; neu
- (b) yn dilyn ei gollfarnu ar ddiad, i'w garcharu am gyfnod na fydd yn hwy na saith mlynedd, neu i'w ddirwyo, neu'r ddau.

Troseddau gan gyrff corfforaethol

11.—(1) Os profir bod trosedd o dan y Rheoliadau hyn, a gyflawnwyd gan gorff corfforaethol, wedi ei chyflawni gyda chydysyniad neu ymoddefiad

authority's council tax reduction scheme by virtue of paragraph 7 of Schedule 13 to the Prescribed Requirements Regulations or by paragraph 113 of the Default Scheme.

(2) A person (P) will be guilty of an offence if—

- (a) there has been a change of circumstances affecting another person's (A) entitlement to a reduction under a council tax reduction scheme or to the amount of such a reduction;
- (b) A is required to give notice of the change to the authority under the provision included in the authority's council tax reduction scheme by virtue of paragraph 7 of Schedule 13 to the Prescribed Requirements Regulations or by paragraph 113 of the Default Scheme;
- (c) P knows that the change affects an entitlement of A to a reduction under a council tax reduction scheme or to the amount of such a reduction; and
- (d) P dishonestly causes or allows A to fail to give a prompt notification of that change in the manner required by the provision included in the authority's council tax reduction scheme by virtue of paragraph 7 of Schedule 13 to the Prescribed Requirements Regulations or by paragraph 113 of the Default Scheme.

(3) Subject to paragraph (4), for the purposes of paragraphs (1) and (2) a notification of a change is prompt if it is given within a period of 21 days beginning with the day on which the change occurs, or as soon as reasonably practicable after the change occurs, whichever is later.

(4) Where a change occurs before these Regulations come into force, a notification of a change is prompt if it is given within a period of 21 days beginning with the day on which these Regulations come into force, or as soon as reasonably practicable after the change occurs, whichever is later.

(5) A person guilty of an offence under this regulation is to be liable—

- (a) on summary conviction to a fine not exceeding level 5 on the standard scale, or to imprisonment for a term not exceeding 6 months, or to both; or
- (b) on conviction on indictment to imprisonment for a term not exceeding seven years or to a fine or to both.

Offences by bodies corporate

11.—(1) Where an offence under these Regulations, which has been committed by a body corporate is proved to have been committed with the consent or

cyfarwyddwr, rheolwr, ysgrifennydd neu swyddog cyffelyb arall y corff corfforaethol, neu unrhyw berson a oedd yn honni ei fod yn gweithredu mewn unrhyw swydd o'r fath, neu os profir bod y drosedd i'w phriodoli i unrhyw esgeulustod ar ran swyddog neu berson o'r fath, bydd y cyfarwyddwr, rheolwr, ysgrifennydd neu swyddog cyffelyb arall hwnnw, yn ogystal â'r corff corfforaethol, yn euog o'r drosedd honno, ac yn atebol i'w erlyn yn unol â hynny.

(2) Os rheolir busnes corff corfforaethol gan ei aelodau, bydd paragraff (1) yn gymwys mewn perthynas â gweithredoedd ac anweithiau aelod, mewn cysylltiad â swyddogaethau'r aelod hwnnw o reoli, fel pe bai'r aelod yn gyfarwyddwr y corff corfforaethol.

Achosion cyfreithiol

12.—(1) Ceir cychwyn achos cyfreithiol a ddygir am drosedd o dan y Rheoliadau hyn ar unrhyw adeg o fewn cyfnod o 3 mis o'r dyddiad y daw tystiolaeth yn hysbys i'r erlynydd, sy'n ddigonol ym marn yr erlynydd i gyfiawnhau erlyn am y drosedd, neu o fewn cyfnod o 12 mis ar ôl cyflawni'r drosedd, pa gyfnod bynnag ddaw i ben ddiwethaf.

(2) At ddibenion paragraff (1), bydd tystysgrif gan yr erlynydd, ynglŷn â'r dyddiad y daeth y cyfryw dystiolaeth a grybwyllir yn y paragraff hwnnw yn hysbys i'r erlynydd, yn dystiolaeth derfynol o'r dyddiad hwnnw.

(3) Nid yw paragraff (1) yn gosod unrhyw gyfyngiad ar yr adeg y ceir cychwyn achos cyfreithiol am drosedd o dan reoliad 9 neu 10.

Cosb yn hytrach nag erlyn (gostyngiad gormodol)

13.—(1) Caiff awdurdod bilio roi i berson (P) hysbysiad ysgrifenedig sy'n cynnwys yr wybodaeth sy'n ofynnol gan reoliad 15 ac sy'n datgan y gwahoddir P i gytuno i dalu cosb, os yw rhwymedigaeth P i dalu treth gyngor mewn perthynas ag annedd drethadwy wedi ei gostwng o dan gynllun gostyngiadau'r dreth gyngor, ac os yw'n ymddangos i'r awdurdod—

- (a) bod swm y gostyngiad o dan y cynllun yn rhwymedigaeth P i dalu'r dreth gyngor yn fwy na swm y gostyngiad yr oedd hawl gan P i'w gael o dan y cynllun ("gostyngiad gormodol");
- (b) bod dyfarnu'r gostyngiad gormodol i'w briodoli i weithred neu anwaith ar ran P; ac
- (c) bod sail ar gyfer cychwyn achos cyfreithiol yn erbyn P am drosedd (o dan y Rheoliadau hyn neu unrhyw ddeddfiad arall) mewn perthynas â dyfarnu'r gostyngiad gormodol.

(2) Yn ddarostyngedig i baragraff (3), swm y gosb

connivance of, or to be attributable to any neglect on the part of, a director, manager, secretary or other similar officer of the body corporate, or any person who was purporting to act in any such capacity, the director, manager, secretary or other similar officer, as well as the body corporate, is to be guilty of that offence and liable to be proceeded against accordingly.

(2) Where the affairs of a body corporate are managed by its members, paragraph (1) applies in relation to the acts and defaults of a member in connection with the member's functions of management as if the member were a director of the body corporate.

Legal proceedings

12.—(1) Proceedings brought for an offence under these Regulations may be begun at any time within the period of 3 months from the date on which evidence, sufficient in the opinion of the prosecutor to justify a prosecution for the offence, comes to the prosecutor's knowledge or within a period of 12 months from the commission of the offence, whichever period last expires.

(2) For the purposes of paragraph (1) a certificate of the prosecutor as to the date on which such evidence as is mentioned in that paragraph came to the prosecutor's knowledge is to be conclusive evidence of that date.

(3) Paragraph (1) does not impose any restriction on the time when proceedings may be begun for an offence under regulation 9 or 10.

Penalty as alternative to prosecution (excess reduction)

13.—(1) A billing authority may give a person (P) a written notice including the information required by regulation 15, stating that P is invited to agree to pay a penalty, where P's liability to pay council tax in respect of a chargeable dwelling has been reduced under a council tax reduction scheme and it appears to the authority that—

- (a) the amount by which P's liability to pay council tax was reduced under the scheme is greater than the amount of the reduction to which P was entitled under the scheme (an "excess reduction");
- (b) the award of the excess reduction was attributable to an act or omission on the part of P; and
- (c) there are grounds for instituting proceedings against P for an offence (under these Regulations or any other enactment) relating to the award of the excess reduction.

(2) Subject to paragraph (3), the amount of the

yw 50% o swm y gostyngiad gormodol (wedi ei dalfyrru i lawr i'r geiniog gyfan agosaf), yn ddarostyngedig i—

- (a) lleiafswm o £100; a
- (b) uchafswm o £1000.

(3) At ddiben paragraff (2), rhaid cyfrifo'r gostyngiad gormodol ar sail ddyddiol, gan gychwyn gyda'r diwrnod cyntaf y dyfarnwyd y gostyngiad gormodol mewn perthynas ag ef, a therfynu gyda'r diwrnod y daeth yr awdurdod i wybod, neu y dylai'r awdurdod yn rhesymol fod yn gwybod, bod gostyngiad gormodol wedi ei ddyfarnu.

(4) Os yw P yn cytuno i dalu'r gosb a bennir mewn hysbysiad ysgrifenedig yn y modd a bennir felly—

- (a) bydd swm y gosb yn adenilladwy gan yr awdurdod; a
- (b) rhaid peidio â dwyn achos yn erbyn P am drosedd (o dan y Rheoliadau hyn nac unrhyw ddeddfiad arall) mewn perthynas â'r gostyngiad gormodol.

(5) Caiff P dynnu'n ôl ei gytundeb i dalu'r gosb a bennir mewn hysbysiad ysgrifenedig, drwy hysbysu'r awdurdod bilio, yn y modd a bennir gan yr awdurdod, ar unrhyw adeg yn ystod y cyfnod o 14 diwrnod sy'n cychwyn gyda'r diwrnod y cytunodd P i'w thalu.

(6) Pan fo P, o dan baragraff (5), wedi tynnu'n ôl y cytundeb—

- (a) rhaid ad-dalu pa bynnag gyfran o'r gosb a adenillwyd eisoes; a
- (b) ni fydd paragraff (4) yn gymwys.

(7) Os penderfynir yn ddiweddarach, wedi i P gytuno i dalu'r gosb, nad oedd gostyngiad gormodol wedi ei ddyfarnu, rhaid diddymu'r gosb ac ad-dalu pa bynnag gyfran o'r gosb a oedd eisoes wedi'i hadennill.

(8) Yn ddarostyngedig i baragraff (9), os newidir swm y gostyngiad gormodol wedi i P gytuno i dalu'r gosb—

- (a) rhaid ad-dalu pa bynnag gyfran o'r gosb sydd eisoes wedi ei hadennill; a
- (b) ni fydd paragraff (4) yn gymwys bellach o ganlyniad i'r cytundeb.

(9) Os gwneir cytundeb newydd o dan baragraff (1) mewn perthynas â'r gostyngiad gormodol diwygiedig, yna, yn hytrach nag ad-dalu'r swm a adenillwyd eisoes fel cosb, ceir trin y swm hwnnw, i'r graddau nad yw'n fwy na swm y gosb newydd, fel pe bai wedi ei adennill o dan y cytundeb newydd.

Cosb yn hytrach nag erlyn (gweithredoedd neu anweithiau)

14.—(1) Caiff awdurdod bilio roi i berson (P) hysbysiad ysgrifenedig sy'n datgan y gwahoddir P i

penalty is 50% of the amount of the excess reduction (rounded down to the nearest whole penny), subject to—

- (a) a minimum amount of £100; and
- (b) a maximum amount of £1000.

(3) For the purpose of paragraph (2), the excess reduction is to be calculated on a daily basis beginning with the first day in respect of which the excess reduction is awarded and ending with the day on which the authority knew or ought reasonably to have known that an excess reduction has been awarded.

(4) If P agrees to pay the penalty specified in a written notice in the manner so specified—

- (a) the amount of the penalty is to be recoverable by the authority; and
- (b) no proceedings are to be instituted against P for an offence (under these Regulations or any other enactment) relating to the excess reduction.

(5) P may withdraw P's agreement to pay a penalty specified in a written notice by notifying the billing authority, in the manner specified by the authority, at any time during the period of 14 days beginning with the day on which P agrees to pay it.

(6) Where P has, under paragraph (5), withdrawn the agreement—

- (a) so much of the penalty as has already been recovered is to be repaid; and
- (b) paragraph (4) is not to apply.

(7) Where, after P has agreed to pay the penalty, it is subsequently decided that an excess reduction has not been awarded, the penalty is to be quashed and so much of the penalty as has already been recovered is to be repaid.

(8) Subject to paragraph (9), where, after P has agreed to pay the penalty, the amount of the excess reduction is revised—

- (a) so much of the penalty as has already been recovered is to be repaid; and
- (b) paragraph (4) is no longer to apply by reason of the agreement.

(9) If a new agreement is made under paragraph (1) in relation to the revised excess reduction, the amount already recovered by way of penalty, to the extent that it does not exceed the amount of the new penalty, may be treated as recovered under the new agreement instead of being repaid.

Penalty as alternative to prosecution (acts or omissions)

14.—(1) A billing authority may give a person (P) a written notice stating that P is invited to agree to pay a

gytuno i dalu cosb, os yw'n ymddangos i'r awdurdod bilio—

- (a) bod sail ar gyfer cychwyn achos cyfreithiol yn erbyn P am drosedd (o dan y Rheoliadau hyn neu unrhyw ddeddfiad arall) mewn perthynas â gweithred neu anwaith ar ran P mewn perthynas â chynllun gostyngiadau'r dreth gyngor; a
- (b) y gallai'r weithred neu'r anwaith fod wedi arwain at ostyngiad yn swm y dreth gyngor yr oedd P yn atebol i'w dalu o dan gynllun gostyngiadau'r dreth gyngor, a fyddai'n fwy na swm y gostyngiad yr oedd hawl gan P i'w gael o dan y cynllun.

(2) Swm y gosb yw £100.

(3) Os yw P yn cytuno i dalu'r gosb a bennir mewn hysbysiad ysgrifenedig yn y modd a bennir felly—

- (a) bydd swm y gosb yn adenilladwy gan yr awdurdod; a
- (b) rhaid peidio â dwyn achos yn erbyn P am drosedd (o dan y Rheoliadau hyn nac unrhyw ddeddfiad arall) mewn perthynas â'r weithred neu'r anwaith.

(4) Caiff P dynnu'n ôl ei gytundeb i dalu'r gosb a bennir mewn hysbysiad ysgrifenedig, drwy hysbysu'r awdurdod bilio, yn y modd a bennir gan yr awdurdod, ar unrhyw adeg yn ystod y cyfnod o 14 diwrnod sy'n cychwyn gyda'r diwrnod y cytunodd P i'w thalu.

(5) Pan fo P, o dan baragraff (4), wedi tynnu'n ôl y cytundeb—

- (a) rhaid ad-dalu pa bynnag gyfran o'r gosb sydd eisoes wedi ei hadennill; a
- (b) ni fydd paragraff (3) yn gymwys.

Hysbysiadau

15. Rhaid i'r hysbysiad y cyfeirir ato yn rheoliadau 13 a 14 gynnwys yr wybodaeth ganlynol—

- (a) y modd y mae'r awdurdod bilio yn pennu y caiff P—
 - (i) cytuno i dalu cosb;
 - (ii) hysbysu ynghylch tynnu'n ôl gytundeb P i dalu cosb;
- (b) bod rhaid i P, os yw'n dymuno tynnu'n ôl ei gytundeb, hysbysu'r awdurdod bilio ynghylch tynnu'r cytundeb yn ôl, o fewn 14 diwrnod (sy'n cynnwys y dyddiad y cytunodd);
- (c) os tynnir y cytundeb yn ôl, yr ad-delir pa bynnag gyfran o'r gosb sydd eisoes wedi ei hadennill ac na fydd gan P wedyn imiwnedd rhag ei erlyn am drosedd;
- (d) nad yw talu cosb yn rhoi i P imiwnedd rhag ei erlyn mewn perthynas ag unrhyw ostyngiad gormodol arall, neu (mewn achos y cyfeirir ato yn rheoliad 14) unrhyw weithred neu anwaith arall;

penalty, where it appears to the billing authority that—

- (a) there are grounds for instituting proceedings against P for an offence (under these Regulations or any other enactment) relating to an act or omission on the part of P in relation to a council tax reduction scheme; and
- (b) the act or omission could have resulted in the amount of council tax P is liable to pay being reduced under a council tax reduction scheme by an amount greater than the amount of reduction to which P was entitled under the scheme.

(2) The amount of the penalty is £100.

(3) If P agrees to pay the penalty specified in a written notice in the manner so specified—

- (a) the amount of the penalty is to be recoverable by the authority; and
- (b) no proceedings are to be instituted against P for an offence (under these Regulations or any other enactment) relating to the act or omission.

(4) P may withdraw P's agreement to pay a penalty specified in a written notice by notifying the billing authority, in the manner specified by the authority, at any time during the period of 14 days beginning with the day on which P agrees to pay it.

(5) Where P has, under paragraph (4), withdrawn the agreement—

- (a) so much of the penalty as has already been recovered is to be repaid; and
- (b) paragraph (3) is not to apply.

Notices

15. The notice to which regulations 13 and 14 refer must contain the following information—

- (a) the manner specified by the billing authority by which P may—
 - (i) agree to pay a penalty;
 - (ii) notify the withdrawal of P's agreement to pay a penalty;
- (b) that if P wishes to withdraw the agreement, P must notify the withdrawal to the billing authority within 14 days (including the date of the agreement);
- (c) that if an agreement is withdrawn, so much of the penalty as has already been recovered will be repaid and P will no longer be immune from proceedings for an offence;
- (d) that the payment of a penalty does not give P immunity from prosecution in relation to any other excess reduction or (in a case to which regulation 14 refers) any other act or omission;

- (e) os yw P yn honni nad oes pŵer, yn yr achos dan sylw i osod cosb o'r swm a osodwyd, y caiff P apelio i dribiwnlys prisio o dan baragraff 3(4) o Atodlen 3 i Ddeddf 1992(1) yn erbyn gosod y gosb;
- (f) mewn achos y cyfeirir ato yn rheoliad 13—
- (i) os bydd P yn talu'r gosb a bennir yn yr hysbysiad ysgrifenedig, yn y modd a bennir yn yr hysbysiad ysgrifenedig, ni ddygir achos o'r math y cyfeirir ato yn rheoliad 13(1)(c) yn erbyn P;
 - (ii) bod y gosb yn ymwneud yn unig â dyfarnu, o dan gynllun yr awdurdod bilio ar gyfer gostyngiadau'r dreth gyngor, gostyngiad a oedd y fwy na swm y gostyngiad yr oedd hawl gan y person i'w gael o dan y cynllun;
 - (iii) nad yw'r gosb yn gymwys ac eithrio pan yw'n ymddangos i'r awdurdod bilio fod dyfarnu'r gostyngiad gormodol i'w briodoli i weithred neu anwaith gan P, a bod sail ar gyfer dwyn achos am drosedd mewn perthynas â'r gostyngiad gormodol;
 - (iv) mai'r gosb yw 50% o swm y gostyngiad gormodol (yn ddarostyngedig i'r isafswm a'r uchafswm a nodir yn rheoliad 13(2));
 - (v) bod y gosb yn daladwy yn ychwanegol at ad-dalu'r gostyngiad gormodol;
 - (vi) y dull a ddefnyddir i adennill y gostyngiad gormodol;
 - (vii) os penderfynir yn ddiweddarach nad oedd y gostyngiad a ddyfarnwyd yn ormodol, ad-delir pa bynnag gyfran o'r gosb a fydd eisoes wedi ei hadennill;
 - (viii) os bydd yr awdurdod bilio yn newid swm y gostyngiad gormodol, yna, ac eithrio i'r graddau y'i cynhwysir mewn unrhyw gytundeb newydd i dalu'r gosb ddiwygiedig, ad-delir pa bynnag gyfran o'r gosb a fydd eisoes wedi ei hadennill, ac ni fydd gan P wedyn imiwnedd rhag ei erlyn am drosedd;
- (g) mewn achos y cyfeirir ato yn rheoliad 14—
- (i) os bydd P yn talu'r gosb a bennir yn yr hysbysiad ysgrifenedig, yn y modd a bennir yn yr hysbysiad ysgrifenedig, ni ddygir achos o'r math y cyfeirir ato yn rheoliad 14(1)(a) yn erbyn P;
 - (ii) nad yw'r gosb yn gymwys ac eithrio pan yw'n ymddangos i'r awdurdod bilio—
 - (aa) bod sail dros ddwyn achos yn erbyn P am drosedd sy'n ymwneud â gweithred neu

- (e) that if P alleges that there is no power in the case concerned to impose a penalty of the amount imposed, P may appeal to a valuation tribunal under paragraph 3(4) of Schedule 3 to the 1992 Act(1) against the imposition;
- (f) in a case to which regulation 13 refers—
- (i) that if P pays the penalty specified in the written notice in the manner specified in the written notice, the proceedings to which regulation 13(1)(c) refers will not be instituted against P;
 - (ii) that the penalty only applies to the award of a reduction under the billing authority's council tax reduction scheme greater than the amount of reduction to which the person was entitled under the scheme;
 - (iii) that the penalty only applies where it appears to the billing authority that the award of the excess reduction was attributable to an act or omission by P and that there are grounds for instituting proceedings for an offence relating to the excess reduction;
 - (iv) that the penalty is 50% of the amount of the excess reduction (subject to the minimum and maximum amounts set out in regulation 13(2));
 - (v) that the penalty is payable in addition to repayment of the excess reduction;
 - (vi) the method by which the excess reduction is recoverable;
 - (vii) that if it is subsequently decided that an excess reduction has not been awarded, so much of the penalty as has already been recovered will be repaid;
 - (viii) that if the amount of the excess reduction is revised by the billing authority, except as covered by a new agreement to pay the revised penalty, so much of the penalty as has already been recovered will be repaid and P will no longer be immune from proceedings for an offence;
- (g) in a case to which regulation 14 refers—
- (i) that if P pays the penalty specified in the written notice in the manner specified in the written notice, the proceedings to which regulation 14(1)(a) refers will not be instituted against P;
 - (ii) that the penalty only applies where it appears to the billing authority that—
 - (aa) there are grounds for instituting proceedings against P for an offence

(1) 1992 p.14; mewnosodwyd is-baragraff (4) gan adran 14 o Ddeddf Cyllid Llywodraeth Leol 2012 (p.17).

(1) 1992 c.14; sub-paragraph (4) was inserted by section 14 of the Local Government Finance Act 2012 (c.17).

anwaith ar ran P mewn perthynas â chynllun gostyngiadau'r dreth gyngor; a

- (bb) y gallai'r weithred neu'r anwaith fod wedi arwain at ostyngiad yn swm y dreth gyngor yr oedd P yn atebol i'w dalu o dan gynllun gostyngiadau'r dreth gyngor, a fyddai'n fwy na swm y gostyngiad yr oedd hawl gan P i'w gael o dan y cynllun;
- (iii) mai'r gosb yw £100; a
- (iv) y dull a ddefnyddir i adennill y gosb.

Cosbau am ddatganiadau anghywir

16.—(1) Caiff awdurdod bilio osod cosb o £70 ar berson (P)—

- (a) os yw P, drwy esgeulustod, yn gwneud datganiad neu sylw anghywir, neu drwy esgeulustod yn rhoi gwybodaeth neu dystiolaeth anghywir—
 - (i) mewn cais neu mewn cysylltiad â chais; neu
 - (ii) mewn cysylltiad â dyfarnu gostyngiad o dan gynllun gostyngiadau'r dreth gyngor;
- (b) os yw P wedi methu â chymryd camau rhesymol i gywiro'r gwall;
- (c) os yw'r gwall wedi arwain at ddyfarnu gostyngiad o dan gynllun gostyngiadau'r dreth gyngor sy'n fwy na swm y gostyngiad yr oedd hawl gan P i'w gael ("gostyngiad gormodol"); a
- (d) os nad yw P wedi ei gyhuddo o drosedd nac wedi cael rhybuddiad, ac na roddwyd hysbysiad iddo o dan reoliadau 13 i 15 mewn perthynas â'r gostyngiad gormodol.

(2) Ni cheir gosod cosb o dan y rheoliad hwn mewn perthynas ag unrhyw weithred neu anwaith sy'n digwydd cyn y diwrnod y daw'r Rheoliadau hyn i rym.

(3) Rhaid talu unrhyw gosb o dan y rheoliad hwn i'r awdurdod sy'n gosod y gosb.

(4) Caiff awdurdod ddiddymu unrhyw gosb a osodwyd ganddo o dan y rheoliad hwn.

Cosbau am fethiant i hysbysu ynghylch newid amgylchiadau

17.—(1) Caiff awdurdod bilio osod cosb o £70 ar berson (P)—

- (a) os yw P, heb esgus rhesymol, wedi methu â rhoi hysbysiad prydlon i'r awdurdod o newid perthnasol yn yr amgylchiadau yn unol â'r gofynion a osodir ar P o dan y ddarpariaeth a gynhwysir yng nghynllun yr awdurdod ar gyfer gostyngiadau'r dreth gyngor, yn

relating to an act or omission on the part of P in relation to a council tax reduction scheme; and

- (bb) the act or omission could have resulted in the amount of council tax P is liable to pay being reduced under a council tax reduction scheme by an amount greater than the amount of reduction to which P was entitled under the scheme;
- (iii) that the penalty is £100; and
- (iv) the method by which the penalty is recoverable.

Penalties for incorrect statements

16.—(1) A billing authority may impose a penalty of £70 on a person (P) where—

- (a) P negligently makes an incorrect statement or representation, or negligently gives incorrect information or evidence—
 - (i) in or in connection with an application; or
 - (ii) in connection with the award of a reduction under a council tax reduction scheme;
- (b) P fails to take reasonable steps to correct the error;
- (c) the error results in an award of a reduction under a council tax reduction scheme which is greater than the amount of reduction to which P was entitled (an "excess reduction"); and
- (d) P has not been charged with an offence or cautioned, or been given a notice under regulations 13 to 15 in respect of the excess reduction.

(2) A penalty may not be imposed under this regulation in relation to any act or omission which occurs before the day on which these Regulations come into force.

(3) A penalty under this regulation is to be paid to the authority imposing it.

(4) An authority may quash a penalty imposed by it under this regulation.

Penalties for failure to notify a change of circumstances

17.—(1) A billing authority may impose a penalty of £70 on a person (P) where—

- (a) P, without reasonable excuse, fails to give a prompt notification of a relevant change of circumstances to the authority in accordance with requirements imposed on P under the provision included in the authority's council tax reduction scheme by virtue of paragraph 7

rhinwedd paragraff 7 o Atodlen 13 i'r Rheoliadau Gofynion Rhagnodedig neu o dan baragraff 113 o'r Cynllun Diofyn;

- (b) os yw'r methiant hwnnw yn arwain at ddyfarnu gostyngiad o dan gynllun gostyngiadau'r dreth gyngor sy'n fwy na swm y gostyngiad yr oedd hawl gan P i'w gael ("gostyngiad gormodol"); ac
- (c) os nad yw P wedi ei gyhuddo o drosedd nac wedi cael rhybuddiad, ac na roddwyd hysbysiad iddo o dan reoliadau 13 i 15 mewn perthynas â'r gostyngiad gormodol.

(2) Yn y rheoliad hwn, ystyr "newid perthnasol yn yr amgylchiadau" ("*relevant change of circumstances*"), mewn perthynas â P, yw newid mewn amgylchiadau y gellid yn rhesymol ddisgwyl y byddai P yn gwybod y gallent effeithio ar hawl P i gael gostyngiad o dan gynllun yr awdurdod ar gyfer gostyngiadau'r dreth gyngor, neu y gallent effeithio ar ei hawl i swm y cyfryw ostyngiad.

(3) Yn ddarostyngedig i baragraff (4), at ddibenion paragraff (1)(a), mae hysbysiad o newid yn brydlon os rhoddir yr hysbysiad o fewn cyfnod o 21 diwrnod sy'n cychwyn gyda'r diwrnod y digwyddodd y newid, neu cyn gynted ag y bo'n rhesymol ymarferol ar ôl i'r newid ddigwydd, pa un bynnag yw'r diweddaraf.

(4) Os yw newid yn digwydd cyn i'r Rheoliadau hyn ddod i rym, bydd hysbysiad o'r newid yn brydlon os rhoddir yr hysbysiad o fewn cyfnod o 21 diwrnod sy'n cychwyn gyda'r diwrnod y daw'r Rheoliadau hyn i rym, neu cyn gynted ag y bo'n rhesymol ymarferol ar ôl i'r newid ddigwydd, pa un bynnag yw'r diweddaraf.

(5) Rhaid talu unrhyw gosb o dan y rheoliad hwn i'r awdurdod sy'n gosod y gosb.

(6) Caiiff awdurdod ddiddymu unrhyw gosb a osodir ganddo o dan y rheoliad hwn.

of Schedule 13 to the Prescribed Requirements Regulations or under paragraph 113 of the Default Scheme;

- (b) the failure results in an award of a reduction under a council tax reduction scheme which is greater than the amount of reduction to which P was entitled (an "excess reduction"); and
- (c) P has not been charged with an offence or cautioned, or been given a notice under regulations 13 to 15, in respect of the excess reduction.

(2) In this regulation, "relevant change of circumstances" ("*newid perthnasol yn yr amgylchiadau*"), in relation to P, means a change of circumstances which P might reasonably be expected to know might affect P's entitlement to a reduction under the authority's council tax reduction scheme or the amount of such a reduction.

(3) Subject to paragraph (4), for the purposes of paragraph (1)(a), a notification of a change is prompt if it is given within a period of 21 days beginning with the day on which the change occurs, or a soon as reasonably practicable after the change occurs, whichever is later.

(4) Where a change occurs before these Regulations come into force, a notification of a change is prompt if it is given within a period of 21 days beginning with the day on which these Regulations come into force, or as soon as reasonably practicable after the change occurs, whichever is later.

(5) A penalty under this regulation is to be paid to the authority imposing it.

(6) An authority may quash a penalty imposed by it under this regulation.

Carl Sargeant

Y Gweinidog Llywodraeth Leol a Chymunedau, un o Weinidogion Cymru

12 Mawrth 2013

Minister for Local Government and Communities, one of the Welsh Ministers

12 March 2013

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TRETH GYNGOR, CYMRU

Rheoliadau Cynlluniau
Gostyngiadau'r Dreth Gyngor
(Darganfod Twyll a Gorfodi)
(Cymru) 2013

WELSH STATUTORY
INSTRUMENTS

2013 No. 588 (W.67)

COUNCIL TAX, WALES

The Council Tax Reduction
Schemes (Detection of Fraud and
Enforcement) (Wales) Regulations
2013