



OFFERYNNAU STATUDOL
CYMRU

2013 Rhif 63 (Cy.14)

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor
(Hysbysiadau Galw am Dalu)
(Cymru) (Diwygio) 2013

NODYN ESBONIADOL

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

Mae Rheoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Cymru) 1993 ("Rheoliadau 1993") yn gwneud darpariaeth yngylch materion i'w cynnwys, a gwybodaeth i'w darparu, gyda hysbysiadau galw am dalu'r dreth gyngor a gyflwynir gan awdurdodau bilio Cymru neu ar eu rhan. Mae'r Rheoliadau hyn yn diwygio Rheoliadau 1993 er mwyn cymryd i ystyriaeth gyflwyniad cynlluniau gostyngiadau'r dreth gyngor lleol yn unol â gofynion Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2012. Mae rheoliad 2(2) a (3) yn gwneud diwygiadau canlyniadol er sicrhau bod hysbysiadau galw am dalu yn cyfeirio at ostyngiadau pan fo'n berthnasol.

Mae rheoliad 2(4) yn darparu ar gyfer cynnwys datganiad newydd ar hysbysiad galw am dalu, pan fo gostyngiad yn gymwys o dan gynllun gostyngiadau'r dreth gyngor lleol, fydd yn egluro swm y gostyngiad, y rheswm dros y gostyngiad a'r canlyniadau posibl am fethu â chydymffurfio â dyletswyddau i roi gwybod i'r awdurdod bilio am newidiadau perthnasol o ran amgylchiadau.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar wneud Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. Yn ganlyniad i hyn, nid ystyriwyd bod angen cynnal asesiad effaith rheoleiddiol o gostau a buddion tebygol cydymffurfio â'r Rheoliadau hyn.

WELSH STATUTORY
INSTRUMENTS

2013 No. 63 (W.14)

COUNCIL TAX, WALES

The Council Tax (Demand Notices) (Wales) (Amendment) Regulations 2013

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Council Tax (Demand Notices) (Wales) Regulations 1993 ("the 1993 Regulations") make provision about matters to be contained in, and information to be supplied with, council tax demand notices served by or on behalf of Welsh billing authorities. These Regulations amend the 1993 Regulations to take into account the introduction of local council tax reduction schemes in accordance with the requirements of the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012. Regulation 2(2) and (3) makes consequential amendments to ensure that demand notices refer to reductions where relevant.

Regulation 2(4) provides for a new statement to be included on a demand notice where a reduction under a local council tax reduction scheme applies explaining the amount of the reduction, the reasons for it and the possible consequences of failing to comply with duties to notify the billing authority of relevant changes in circumstances.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

2013 Rhif 63 (Cy.14)

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor
(Hysbysiadau Galw am Dalu)
(Cymru) (Diwygio) 2013

Gwnaed 17 Ionawr 2013

Gosodwyd gerbron Cynulliad
Cenedlaethol Cymru 17 Ionawr 2013

Yn dod i rym 7 Chwefror 2013

Mae Gweinidogion Cymru yn gwneud y Rheoliadau canlynol drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adran 113(1) a (2) o Ddeddf Cyllid Llywodraeth Leol 1992 a pharagraffau 1(1) a 2(4)(e) o Atodlen 2 iddi(1), ac a freiniwyd bellach ynddynt hwy(2).

Enwi, cychwyn a chymhwysyo

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2013 a deuant i rym ar 7 Chwefror 2013.

(2) Mae'r Rheoliadau hyn yn gymwys mewn perthynas â hysbysiadau galw am dalu sydd—

- (a) yn perthyn i flwyddyn sy'n cychwyn ar 1 Ebrill 2013 neu wedi hynny, a
- (b) yn cael eu dyroddi gan neu ar ran awdurdodau bilio Cymru yn unig.

2013 No. 63 (W.14)

COUNCIL TAX, WALES

The Council Tax (Demand Notices) (Wales) (Amendment) Regulations 2013

Made 17 January 2013

Laid before the National Assembly for Wales 17 January 2013

Coming into force 7 February 2013

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon the Secretary of State by section 113(1) and (2) of, and paragraphs 1(1) and 2(4)(e) of Schedule 2 to, the Local Government Finance Act 1992(1), and now vested in them(2).

Title, commencement and application

1.—(1) The title of these Regulations is the Council Tax (Demand Notices) (Wales) (Amendment) Regulations 2013 and they come into force on 7 February 2013.

(2) These Regulations apply in relation to demand notices which—

- (a) relate to a year beginning on or after 1 April 2013, and
- (b) are issued by or on behalf of Welsh billing authorities only.

(1) 1992 p. 14; diwygiwyd adran 113(1) a (2) gan adran 127 o Ddeddf Llywodraeth Leol 2003 (p. 26) a pharagraffau 40 a 52 o Atodlen 7 iddi, ac adran 80 o Ddeddf Lleoliaeth 2011 (p. 20). Gwnaed diwygiadau perthnasol pellach gan adrannau 10 (cynlluniau gostwng y dreth gyngor) ac 16 (darparu gwybodaeth am y dreth gyngor), o Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17) ac Atodlen 1 iddi.

(2) Mae'r pwerau hyn bellach wedi eu breinio yng Ngweinidogion Cymru i'r graddau y maent yn arferadwy mewn perthynas â Chymru. Cawsant eu trosglwyddo'n flaenorol i Gynulliad Cenedlaethol Cymru gan erthgyll 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672); *gweler* y cofnodion yn Atodlen 1 ar gyfer Ddeddf Cyllid Llywodraeth Leol 1992. Yn rhinwedd paragraffau 30 a 32 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32), trosglwyddwyd hwy i Weinidogion Cymru.

(1) 1992 c. 14; section 113(1) and (2) was 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). Further relevant amendments were made by sections 10 (council tax reduction schemes) and 16 (provision of information of council tax) of, and Schedule 1 to, the Local Government Finance Act 2012 (c. 17).

(2) These powers are now vested in the Welsh Ministers so far as they are exercisable in relation to Wales. They were previously transferred to the National Assembly for Wales by article 2 of the National Assembly for Wales (Transfer of Functions Order 1999 (S.I. 1999/672); *see* entries in Schedule 1 for the Local Government Finance Act 1992. By virtue of paragraphs 30 and 32 of Schedule 11 to the Government of Wales Act 2006 (c. 32), they were transferred to the Welsh Ministers.

Diwygio Rheoliadau

2.—(1) Mae Rheoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Cymru) 1993(1) wedi eu diwygio yn unol â pharagraffau (2) i (4).

(2) Ym mharagraff 7 o Atodlen 1—

(a) yn lle is-baragraff (b) rhodder—

"(b)a determination made under section 12 of the 1993 Act (discounts: special provision for Wales);";

(b) hepgorer is-baragraff (bb);

(c) ar ddiwedd is-baragraff (e) yn lle "." rhodder ";";

(d) ar ôl is-baragraff (e) mewnosoder—

"(f)a reduction made under section 13A(1)(b) of the 1992 Act; or

(g)a reduction made under section 13A(1)(c) of the 1992 Act.".

(3) Ym mharagraff 8 o Atodlen 1 yn lle "sub-paragraph (a) or (b)" rhodder "sub-paragraph (a), (b) or (g)".

(4) Ar ôl paragraff 8 o Atodlen 1 mewnosoder—

"8A. Where a statement falls to be given as mentioned in paragraph 7 by reason of the matter referred to in sub-paragraph (f) of that paragraph—

(a) a statement of the reasons for the reduction and its amount;

(b) a statement—

(i) informing the person affected of the duty imposed by paragraph 113(1) of the scheme prescribed by the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012(2) or contained in the authority's scheme by virtue of paragraph 7(1) of Schedule 13 to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012(3), as the case may be;

(ii) explaining the possible consequences (including prosecution) of failing to comply with that duty; and

(iii) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.".

Amendment of Regulations

1.—(1) The Council Tax (Demand Notices) (Wales) Regulations 1993(1) are amended in accordance with paragraphs (2) to (4).

(2) In paragraph 7 of Schedule 1—

(a) for sub-paragraph (b) substitute—

"(b)a determination made under section 12 of the 1993 Act (discounts: special provision for Wales);";

(b) omit sub-paragraph (bb);

(c) at the end of sub-paragraph (e) for "." substitute ";";

(d) after sub-paragraph (e) insert—

"(f)a reduction made under section 13A(1)(b) of the 1992 Act; or

(g)a reduction made under section 13A(1)(c) of the 1992 Act.".

(2) In paragraph 8 of Schedule 1 for "sub-paragraph (a) or (b)" substitute "sub-paragraph (a), (b) or (g)".

(3) After paragraph 8 of Schedule 1 insert—

"8A. Where a statement falls to be given as mentioned in paragraph 7 by reason of the matter referred to in sub-paragraph (f) of that paragraph—

(a) a statement of the reasons for the reduction and its amount;

(b) a statement—

(i) informing the person affected of the duty imposed by paragraph 113(1) of the scheme prescribed by the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012(2) or contained in the authority's scheme by virtue of paragraph 7(1) of Schedule 13 to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2012(3), as the case may be;

(ii) explaining the possible consequences (including prosecution) of failing to comply with that duty; and

(iii) setting out the circumstances a change in which might affect entitlement to the reduction or its amount.".

(1) O.S. 1993/255; gwnaed diwygiadau perthnasol gan O.S. 2004/460 (Cy. 45) ac O.S. 2006/217.

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

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

(1) S.I. 1993/255; relevant amendments were made by S.I. 2004/460 (W. 45) and S.I. 2006/217.

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

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

Carl Sargeant

Y Gweinidog Llywodraeth Leol a Chymunedau, un o
Weinidogion Cymru

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

17 Ionawr 2013

17 January 2013

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