



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2017 Rhif 40 (Cy. 16)

2017 No. 40 (W. 16)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

**Rheoliadau'r Dreth Gyngor
(Hysbysiadau Galw am Dalu)
(Cymru) (Diwygio) 2017**

**The Council Tax (Demand Notices)
(Wales) (Amendment) Regulations
2017**

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Mae'r Rheoliadau hyn yn diwygio Rheoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Cymru) 1993 ("Rheoliadau 1993") sy'n gwneud darpariaeth ynghylch materion sydd i'w cynnwys mewn hysbysiadau galw am dalu'r dreth gyngor, a'r wybodaeth sydd i'w darparu gyda nhw. Mae'r diwygiadau yn gymwys mewn perthynas â blwyddyn ariannol sy'n dechrau ar 1 Ebrill 2017 neu ar ôl hynny.

These Regulations amend the Council Tax (Demand Notices) (Wales) Regulations 1993 ("the 1993 Regulations") which make provision about matters to be contained in, and information to be supplied with, council tax demand notices. The amendments apply in relation to a financial year beginning on or after 1 April 2017.

Mae'r Rheoliadau hyn yn diwygio Rheoliadau 1993 o ganlyniad i'r pŵer a roddir i awdurdodau bilio i godi swm uwch o dreth gyngor ("premiwm") ar anheddau gwag hirdymor ac anheddau sy'n cael eu meddiannu o bryd i'w gilydd. Mae'r pŵer i godi premiwm wedi ei roi i awdurdodau bilio yng Nghymru gan adrannau 12A a 12B o Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992"), a fewnosodwyd yn y Ddeddf honno gan adran 139 o Ddeddf Tai (Cymru) 2014.

These Regulations amend the 1993 Regulations in consequence of the power conferred on billing authorities to charge a higher amount of council tax ("a premium") on long-term empty dwellings and dwellings occupied periodically. The power to charge a premium is conferred on billing authorities in Wales by sections 12A and 12B of the Local Government Finance Act 1992 ("the 1992 Act") which were inserted into that Act by section 139 of the Housing (Wales) Act 2014.

Mae Atodlen 1 i Reoliadau 1993 yn nodi'r wybodaeth y mae rhaid ei chynnwys mewn hysbysiadau galw am dalu. Mae'r diwygiadau i Atodlen 1 yn ei gwneud yn ofynnol i gynnwys datganiad mewn hysbysiadau galw am dalu o nifer y dyddiau y tybiwyd bod premiwm yn gymwys iddynt (os oes rhai). Pan fo premiwm yn gymwys, mae rhaid i hysbysiad galw am dalu gynnwys datganiad o swm y premiwm a'r rheswm dros ei godi, a datganiad o'r gofyniad i'r sawl sy'n cael yr hysbysiad hysbysu'r awdurdod bilio am wybodaeth benodol, a chanlyniadau posibl methu â chydymffurfio â'r ddyletswydd honno.

Schedule 1 to the 1993 Regulations sets out the information that must be included in demand notices. The amendments to Schedule 1 require demand notices to include a statement of the number of days (if any) as regards which it has been assumed that a premium applies. Where a premium applies, a demand notice must include a statement of the amount of the premium and the reason for it, a statement of the requirement on the recipient of the notice to notify the billing authority of certain information and the possible consequences of failing to comply with that duty.

Mae Atodlen 2 yn nodi'r wybodaeth sydd i'w darparu gyda hysbysiadau galw am dalu'r dreth gyngor. Mae'r diwygiadau i Atodlen 2 yn ei gwneud yn ofynnol i gynnwys gwybodaeth am y premiwm yn y nodiadau esboniadol sy'n dod gyda'r hysbysiadau galw am dalu. Mae'r wybodaeth yn cynnwys datganiad ynglŷn â pha un a yw'r awdurdod bilio wedi penderfynu codi premiwm ar gyfer y flwyddyn berthnasol, ac os penderfynwyd hynny, datganiad o swm y premiwm, ynghyd â nodyn cyffredinol ynghylch yr amgylchiadau pan fo premiwm yn gymwys a nodyn cyffredinol o'r amgylchiadau pan fo annedd yn esempt rhag y premiwm yn rhinwedd rheoliadau a wneir o dan adran 12A(4) neu 12B(5) o Ddeddf 1992.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth yr Is-adran Polisi Cyllid Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

Schedule 2 sets out the information to be supplied with council tax demand notices. The amendments to Schedule 2 require information about the premium to be included in the explanatory notes that accompany demand notices. The information includes a statement as to whether the billing authority has made a determination to charge a premium for the relevant year and, if so, a statement of the amount of the premium, a general indication of the circumstances in which a premium applies and a general indication of the circumstances in which a dwelling is exempt from the premium by virtue of regulations made under section 12A(4) or 12B(5) of the 1992 Act.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Local Government Finance Policy Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

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The Council Tax (Demand Notices)
(Wales) (Amendment) Regulations
2017

Gwnaed 23 Ionawr 2017
*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 25 Ionawr 2017
Yn dod i rym 15 Chwefror 2017

Made 23 January 2017
Laid before the National Assembly for Wales
25 January 2017
Coming into force 15 February 2017

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir i'r Ysgrifennydd Gwladol gan adrannau 113(1) ac 116(1) o Ddeddf Cyllid Llywodraeth Leol 1992(1) a pharagraffau 1(1) a 2(4)(a), (e) a (j), a 4(4) a (5) o Atodlen 2 iddi ac a freiniwyd bellach ynddynt hwy(2).

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon the Secretary of State by sections 113(1) and 116(1) of, and paragraphs 1(1) and 2(4)(a), (e) and (j), and 4(4) and (5) of Schedule 2 to, the Local Government Finance Act 1992(1) and now vested in them(2).

Enwi a chychwyn

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Hysbysiadau Galw am Dalu) (Cymru) (Diwygio) 2017.

(2) Daw'r Rheoliadau hyn i rym ar 15 Chwefror 2017.

Title and commencement

1.—(1) The title of these Regulations is the Council Tax (Demand Notices) (Wales) (Amendment) Regulations 2017.

(2) These Regulations come into force on 15 February 2017.

(1) 1992 p. 14. Gwnaed diwygiadau perthnasol i adran 113(1) gan adran 127 o Ddeddf Llywodraeth Leol 2003 (p. 26) a pharagraffau 40 a 52 o Atodlen 7 iddi, a chan adran 80 o Ddeddf Lleoliaeth 2011 (p. 20). Diwygiwyd paragraff 2(4)(j) o Atodlen 2 i Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992") gan adran 16 o Ddeddf Cyllid Llywodraeth Leol 2012; diwygiwyd paragraff 4 o Ddeddf 1992 gan adran 12 o Ddeddf Cyllid Llywodraeth Leol 2012 a chan baragraff 29(7) o Atodlen 3 i Ddeddf Tai (Cymru) 2014 (dccc 7). Gwnaed diwygiadau eraill i adran 113 o Ddeddf 1992 ac Atodlen 2 iddi nad ydynt yn berthnasol i'r offeryn hwn.

(2) Trosglwyddwyd y swyddogaethau a freiniwyd yn yr Ysgrifennydd Gwladol gan Atodlen 2 o Ddeddf 1992, o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672); gweler y cyfeiriad at Ddeddf 1992 yn Atodlen 1 i'r Gorchymyn hwnnw. Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

(1) 1992 c. 14. Relevant amendments were made to section 113(1) by the Local Government Act 2003 (c. 26) section 127 and paragraphs 40 and 52 of Schedule 7 to and the Localism Act 2011 (c. 20) section 80. Schedule 2, paragraph 2(4)(j) of the Local Government Finance Act 1992 ("the 1992 Act") was amended by the Local Government Finance Act 2012, section 16; paragraph 4 of the 1992 Act was amended by section 12 of the Local Government Finance Act 2012 and by Schedule 3 paragraph 29(7) of the Housing (Wales) Act 2014 (anaw 7). Other amendments have been made to section 113 of, and Schedule 2 to, the 1992 Act that are not relevant to this instrument.

(2) The powers vested in the Secretary of State by Schedule 2 of the 1992 Act were transferred, in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672); see the reference to the 1992 Act in Schedule 1 to that Order. The functions of the National Assembly for Wales were then transferred to the Welsh Ministers by virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

(3) Mae'r Rheoliadau hyn yn gymwys mewn perthynas â hysbysiadau galw am dalu'r dreth gyngor sy'n ymwneud â blwyddyn ariannol sy'n dechrau ar 1 Ebrill 2017 neu ar ôl hynny.

Diwygio'r Rheoliadau

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

(2) Yn rheoliad 2(1) (dehongli) yn y lle priodol mewnosoder—

““premium” means a higher amount of council tax payable as a result of a determination made by a billing authority under section 12A(1) (higher amount for long-term empty dwellings) or 12B(1) (higher amount for dwellings occupied periodically) of the 1992 Act;”(2).

(3) Yn Atodlen 1 (materion i'w cynnwys mewn hysbysiadau galw am dalu) ar ôl paragraff 9 mewnosoder—

“9A. A statement of the days (if any) as regards which it was assumed that the amount required to be paid under the demand notice falls to be calculated by reference to a premium.

9B. Where paragraph 9A applies—

- (a) the amount of the premium and the reasons for it;
- (b) a statement that if at any time before the end of the following year the person to whom the notice is issued has reason to believe that the amount of council tax payable—
 - (i) is not subject to a premium; or
 - (ii) is subject to a premium of a smaller or larger amount;

the person must notify the billing authority of this belief within a period of 21 days beginning on the day on which the person first had that belief; and

(3) These Regulations apply in relation to council tax demand notices that relate to a financial year beginning on or after 1 April 2017.

Amendment of Regulations

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

(2) In regulation 2(1) (interpretation) at the appropriate place insert—

““premium” means a higher amount of council tax payable as a result of a determination made by a billing authority under section 12A(1) (higher amount for long-term empty dwellings) or 12B(1) (higher amount for dwellings occupied periodically) of the 1992 Act;”(2).

(3) In Schedule 1 (matters to be contained in demand notices) after paragraph 9 insert—

“9A. A statement of the days (if any) as regards which it was assumed that the amount required to be paid under the demand notice falls to be calculated by reference to a premium.

9B. Where paragraph 9A applies—

- (a) the amount of the premium and the reasons for it;
- (b) a statement that if at any time before the end of the following year the person to whom the notice is issued has reason to believe that the amount of council tax payable—
 - (i) is not subject to a premium; or
 - (ii) is subject to a premium of a smaller or larger amount;

the person must notify the billing authority of this belief within a period of 21 days beginning on the day on which the person first had that belief; and

(1) O.S. 1993/255. Gwnaed diwygiadau perthnasol gan O.S. 1995/160; O.S. 1996/310; O.S. 2004/460 (Cy. 45); ac O.S. 2013/63 (Cy. 14).

(2) Mewnosodwyd adrannau 12A a 12B yn Neddf 1992, o ran Cymru, gan adran 139(1) a (2) o Ddeddf Tai (Cymru) 2014 (dccc 7). Mae adran 12A yn galluogi awdurdod bilio yng Nghymru i gynyddu swm y dreth gyngor sy'n daladwy mewn cysylltiad ag anedd gwag hirdymor o ganran heb fod yn fwy na 100 (*gweler* adran 12A(11) am ystyr “long-term empty dwelling”). Mae adran 12B yn galluogi awdurdod bilio i gynyddu swm y dreth gyngor sy'n daladwy mewn cysylltiad ag anedd a feddiennir o bryd i'w gilydd o ganran heb fod yn fwy na 100 (*gweler* adran 12B(2) am yr amodau y mae rhaid eu bodloni er mwyn i'r swm uwch fod yn gymwys).

(1) S.I. 1993/255. Relevant amendments were made by S.I. 1995/160; S.I. 1996/310; S.I. 2004/460 (W. 45); and S.I. 2013/63 (W. 14).

(2) Sections 12A and 12B were inserted into the 1992 Act, in relation to Wales, by section 139(1) and (2) of the Housing (Wales) Act 2014 (anaw 7). Section 12A enables a billing authority in Wales to increase the amount of council tax payable in respect of a long-term empty dwelling by a percentage of not more than 100 (*see* section 12A(11) for the meaning of a “long-term empty dwelling”). Section 12B enables a billing authority to increase the amount of council tax payable in respect of a dwelling occupied periodically by a percentage of not more than 100 (*see* section 12B(2) for the conditions that must be satisfied for the higher amount to apply).

- (c) a statement that if the person fails without reasonable excuse to comply with sub-paragraph (b) the authority may impose the penalty specified in paragraph 1(2) of Schedule 3 to the 1992 Act.”

(4) Yn Atodlen 2 (gwybodaeth sydd i'w darparu gyda hysbysiad galw am dalu'r dreth gyngor) ar ôl paragraff 15(c) mewnosoder—

“(ca) a statement as to whether the billing authority has determined for the relevant year to charge a premium under section 12A or 12B (or both as the case may be), and if so,

- (i) a statement of the percentage of the premium;
- (ii) a general indication of the dwellings in relation to which a premium applies; and
- (iii) a general indication of the dwellings in relation to which a premium does not apply by virtue of regulations made under section 12A(4) or 12B(5);”.

- (c) a statement that if the person fails without reasonable excuse to comply with sub-paragraph (b) the authority may impose the penalty specified in paragraph 1(2) of Schedule 3 to the 1992 Act.”

(4) In Schedule 2 (information to be supplied with a council tax demand notice) after paragraph 15(c) insert—

“(ca) a statement as to whether the billing authority has determined for the relevant year to charge a premium under section 12A or 12B (or both as the case may be), and if so,

- (i) a statement of the percentage of the premium;
- (ii) a general indication of the dwellings in relation to which a premium applies; and
- (iii) a general indication of the dwellings in relation to which a premium does not apply by virtue of regulations made under section 12A(4) or 12B(5);”.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a Llywodraeth
Leol, un o Weinidogion Cymru
23 Ionawr 2017

Cabinet Secretary for Finance and Local Government,
one of the Welsh Ministers
23 January 2017

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