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OFFERYNNAU STATUDOL  
CYMRU

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2019 Rhif 220 (Cy. 50)

**Y DRETH GYNGOR, CYMRU**

Rheoliadau'r Dreth Gyngor  
(Gweinyddu a Gorfodi) (Diwygio)  
(Cymru) 2019

**NODYN ESBONIADOL**

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

Mae'r Rheoliadau hyn yn diwygio Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992 (O.S. 1992/613) ("Rheoliadau 1992").

Mae rheoliad 2 yn gwneud diwygiadau i Reoliadau 1992 i ddileu pŵer awdurdodau bilio yng Nghymru wneud cais i lys ynadon am ddyroddi gwarant i draddodi dyledwr treth gyngor i garchar.

Mae rheoliad 3 yn gwneud darpariaeth drosiannol. Mae unrhyw achosion pan fo awdurdod bilio yng Nghymru wedi gwneud cais am warant i draddodi cyn 1 Ebrill 2019 yn parhau i gael eu trin o dan y cynllun a oedd yn gymwys cyn i'r Rheoliadau hyn ddod i rym. Fodd bynnag, ni chaiff awdurdodau bilio yng Nghymru ddefnyddio'r pŵer yn rheoliad 48(3) o Reoliadau 1992 i adnewyddu cais ar neu ar ôl 1 Ebrill 2019.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi gan Lywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

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WELSH STATUTORY  
INSTRUMENTS

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2019 No. 220 (W. 50)

**COUNCIL TAX, WALES**

The Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2019

**EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations amend the Council Tax (Administration and Enforcement) Regulations 1992 (S.I. 1992/613) ("the 1992 Regulations").

Regulation 2 makes amendments to the 1992 Regulations to remove the power of billing authorities in Wales to apply to a magistrates' court for the issue of a warrant committing a council tax debtor to prison.

Regulation 3 makes transitional provision. Any cases where a billing authority in Wales has made an application for a warrant of commitment before 1 April 2019 continue to be dealt with under the scheme which applied before these Regulations came into force. However, billing authorities in Wales may not use the power in regulation 48(3) of the 1992 Regulations to renew an application on or after 1 April 2019.

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 Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

2019 Rhif 220 (Cy. 50)

# Y DRETH GYNGOR, CYMRU

# Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) (Diwygio) (Cymru) 2019

Gwnaed 11 Chwefror 2019

## Gosodwyd gerbron Cynulliad Cenedlaethol Cymru 12 Chwefror 2019

*Yn dod i rym* *1 Ebrill 2019*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir i'r Ysgrifennydd Gwladol gan adran 113(2) o Ddeddf Cyllid Llywodraeth Leol 1992 a pharagraffau 1(1), 2 ac 8 o Atodlen 4 iddi(1), ac a freiniwyd bellach ynddynt hwy(2).

## Enwi, cychwyn a chymhwysedd

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) (Diwygio) (Cymru) 2019.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2019.

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

2019 No. 220 (W. 50)

## COUNCIL TAX, WALES

# The Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2019

Made 11 February 2019

*Laid before the National Assembly for Wales  
12 February 2019*

*Coming into force* 1 April 2019

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon the Secretary of State by section 113(2) of, and paragraphs 1(1), 2 and 8 of Schedule 4 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 (Administration and Enforcement) (Amendment) (Wales) Regulations 2019.

(2) These Regulations come into force on 1 April 2019.

(3) These Regulations apply in relation to Wales.

(1) 1992 p. 14. Diwygiwyd adran 113 gan baragraffau 40, 52(1) a (2) o Atodol 7 i Ddeddf Llywodraeth Leol 2003 (p. 26) ac adran 80(1), (4) a (5) o Ddeddf Lleoiaeth 2011 (p. 20). Diwygiwyd paragraffau 1 ac 8 o Atodol 4 gan baragraff 107 o Atodol 13 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodaeth 2007 (p. 15).

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

(1) 1992 c. 14. Section 113 was amended by paragraphs 40, 52(1) and (2) of Schedule 7 to the Local Government Act 2003 (c. 26) and section 80(1), (4) and (5) of the Localism Act 2011 (c. 20). Paragraphs 1 and 8 of Schedule 4 were amended by paragraph 107 of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15).

(2) Functions of the Secretary of State, so far as exercisable in relation to Wales, were transferred to the National Assembly for Wales by article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). Those functions were subsequently transferred to the Welsh Ministers by virtue of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c. 32).

## **Diwygio Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992**

2.—(1) Mae Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992<sup>(1)</sup> ("Rheoliadau 1992") wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 47(1) (traddodi i garchar), ar ôl "a billing authority" mewnosoder "in England".

(3) Yn rheoliad 54 (atebolrwydd cyd ac unigol: gorfodi), yn lle paragraff (7) rhodder—

"(7) Where the Schedule 12 procedure has been used against two or more joint taxpayers in respect of an amount, a billing authority in England may, subject to paragraph (8), apply for a warrant of commitment at any time against one of them or different warrants may be applied for against more than one of them: but no such application may be made in respect of any of them who has not attained the age of 18 years."

## **Darpariaeth drosiannol**

3.—(1) Nid yw'r diwygiadau a wnaed gan reoliad 2 yn gymwys mewn achos pan fo awdurdod bilio yng Nghymru, cyn 1 Ebrill 2019, wedi gwneud cais i lys ynadon o dan reoliad 47 o Reoliadau 1992 am ddyroddi gwarant i draddodi'r dyledwr i garchar.

(2) Ond mewn achos o'r fath, ni chaiff awdurdod bilio yng Nghymru adnewyddu cais o dan reoliad 48(3) o Reoliadau 1992 ar neu ar ôl 1 Ebrill 2019.

## **Amendments to the Council Tax (Administration and Enforcement) Regulations 1992**

2.—(1) The Council Tax (Administration and Enforcement) Regulations 1992<sup>(1)</sup> ("the 1992 Regulations") are amended as follows.

(2) In regulation 47(1) (commitment to prison), after "a billing authority" insert "in England".

(3) In regulation 54 (joint and several liability: enforcement), for paragraph (7) substitute—

"(7) Where the Schedule 12 procedure has been used against two or more joint taxpayers in respect of an amount, a billing authority in England may, subject to paragraph (8), apply for a warrant of commitment at any time against one of them or different warrants may be applied for against more than one of them: but no such application may be made in respect of any of them who has not attained the age of 18 years."

## **Transitional provision**

3.—(1) The amendments made by regulation 2 do not apply in a case where, before 1 April 2019, a billing authority in Wales has applied to a magistrates' court under regulation 47 of the 1992 Regulations for the issue of a warrant committing the debtor to prison.

(2) But in such a case, a billing authority in Wales may not renew an application under regulation 48(3) of the 1992 Regulations on or after 1 April 2019.

*Rebecca Evans*

Y Gweinidog Cyllid a'r Trefnydd, un o Weinidogion Cymru  
11 Chwefror 2019

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Minister for Finance and Trefnydd, one of the Welsh Ministers  
11 February 2019

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(1) O.S. 1992/613, yr offerynnau diwygio perthnasol yw O.S. 1992/3008, 1993/773, 1994/505, 2013/630 a 2014/600.

(1) S.I. 1992/613, relevant amending instruments are S.I. 1992/3008, 1993/773, 1994/505, 2013/630 and 2014/600.

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