



OFFERYNNAU STATUDOL  
CYMRU

WELSH STATUTORY  
INSTRUMENTS

**2022 Rhif 107 (Cy. 38)**

**2022 No. 107 (W. 38)**

## **Y DRETH GYNGOR, CYMRU**

## **COUNCIL TAX, WALES**

**Rheoliadau'r Dreth Gyngor  
(Gweinyddu a Gorfodi) (Diwygio)  
(Cymru) 2022**

**The Council Tax (Administration  
and Enforcement) (Amendment)  
(Wales) Regulations 2022**

### **NODYN ESBONIADOL**

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

Mae'r Rheoliadau hyn, sy'n gymwys o ran Cymru, yn diwygio Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992 ("Rheoliadau 1992").

Mae Atodlen 4 i Reoliadau 1992 yn pennu didyniadau sydd i'w gwneud o dan orchymyn atafaelu enillion, y gall awdurdod bilio (cyngor sir neu gyngor bwrdeistref sirol) ei gyfeirio at gyflogwr person sydd wedi cael gorchymyn atebolrwydd gan lys ynadon o dan baragraff 3 o Atodlen 4 (gorchymynion atebolrwydd) i Ddeddf Cyllid Llywodraeth Leol 1992.

Mae'r Atodlen i'r Rheoliadau hyn yn disodli Atodlen 4 i Reoliadau 1992, ac mae'n cynnwys didyniadau diwygiedig o enillion wythnosol, misol a dyddiol sy'n ymwneud â gorchymynion atafaelu enillion a wneir ar 1 Ebrill 2022 neu ar ôl hynny.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol cynnal aseiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn.

### **EXPLANATORY NOTE**

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

These Regulations, which apply in relation to Wales, amend the Council Tax (Administration and Enforcement) Regulations 1992 ("the 1992 Regulations").

Schedule 4 to the 1992 Regulations specifies deductions to be made under an attachment of earnings order, that can be directed by a billing authority (county or county borough council) to the employer of a person who has received a liability order from a magistrates' court under paragraph 3 of Schedule 4 (liability orders) to the Local Government Finance Act 1992.

The Schedule to these Regulations replaces Schedule 4 to the 1992 Regulations, and includes revised deductions from weekly, monthly and daily earnings relating to attachment of earning orders made on or after 1 April 2022.

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.

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(Wales) Regulations 2022**

*Gwnaed* 7 Chwefror 2022

*Made* 7 February 2022

*Gosodwyd gerbron Senedd  
Cymru* 9 Chwefror 2022

*Laid before Senedd Cymru* 9 February 2022

*Yn dod i rym* 1 Ebrill 2022

*Coming into force* 1 April 2022

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir i'r Ysgrifennydd Gwladol gan baragraffau 1(1) a 5(2)(e) o Atodlen 4 i Ddeddf Cyllid Llywodraeth Leol 1992(1), 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 paragraphs 1(1) and 5(2)(e) of Schedule 4 to the Local Government Finance Act 1992(1), and now vested in them(2).

**Enwi, cychwyn, cymhwyso a dehongli**

**Title, commencement, application and interpretation**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) (Diwygio) (Cymru) 2022.

1.—(1) The title of these Regulations is the Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2022.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2022.

(2) These Regulations come into force on 1 April 2022.

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

(3) These Regulations apply in relation to Wales.

(4) Yn y Rheoliadau hyn—

(4) In these Regulations—

mae i “gorchymyn atafaelu enillion” yr ystyr a roddir i “attachment of earnings order” gan reoliad 32 o Reoliadau 1992;

“attachment of earnings order” (“*gorchymyn atafaelu enillion*”) has the meaning given by regulation 32 of the 1992 Regulations;

(1) 1992 p. 14.

(2) Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol, o ran Cymru, i Gynulliad Cenedlaethol Cymru gan Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672). Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru wedi hynny i Weinidogion Cymru gan adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

(1) 1992 c. 14.

(2) The powers of the Secretary of State 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). The functions of the National Assembly for Wales were subsequently transferred to the Welsh Ministers by section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c. 32).

ystyr “Rheoliadau 1992” (“*the 1992 Regulations*”) yw Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992(1).

“the 1992 Regulations” (“*Rheoliadau 1992*”) means the Council Tax (Administration and Enforcement) Regulations 1992(1).

### **Diwygio Rheoliadau 1992**

2. Yn lle Atodlen 4 (didyniadau sydd i'w gwneud o dan orchymyn atafaelu enillion) i Reoliadau 1992, rhodder yr Atodlen i'r Rheoliadau hyn.

### **Amendments to the 1992 Regulations**

2. For Schedule 4 (deductions to be made under attachment of earnings order) to the 1992 Regulations, substitute the Schedule to these Regulations.

*Rebecca Evans*

Y Gweinidog Cyllid a Llywodraeth Leol, un o Weinidogion Cymru  
7 Chwefror 2022

Minister for Finance and Local Government, one of the Welsh Ministers  
7 February 2022

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(1) O.S. 1992/613, a ddiwygiwyd gan O.S. 2007/582 (Cy. 54); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

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(1) S.I. 1992/613, amended by S.I. 2007/582 (W. 54); there are other amending instruments but none are relevant to these Regulations.

## “SCHEDULE 4

## Deductions to be made under Attachment of Earnings Order

**TABLE A**  
**DEDUCTIONS FROM WEEKLY EARNINGS**

<i>(1)</i>	<i>(2)</i>
<i>Net Earnings</i>	<i>Deduction rate (percentage)</i>
Not exceeding £105	0
Exceeding £105 but not exceeding £190	3
Exceeding £190 but not exceeding £260	5
Exceeding £260 but not exceeding £320	7
Exceeding £320 but not exceeding £505	12
Exceeding £505 but not exceeding £715	17
Exceeding £715	17 in respect of the first £715, then 50 in respect of the remainder

**TABLE B**  
**DEDUCTIONS FROM MONTHLY EARNINGS**

<i>(1)</i>	<i>(2)</i>
<i>Net Earnings</i>	<i>Deduction rate (percentage)</i>
Not exceeding £430	0
Exceeding £430 but not exceeding £780	3
Exceeding £780 but not exceeding £1,050	5
Exceeding £1,050 but not exceeding £1,280	7
Exceeding £1,280 but not exceeding £2,010	12
Exceeding £2,010 but not exceeding £2,860	17
Exceeding £2,860	17 in respect of the first £2,860, then 50 in respect of the remainder

**TABLE C**  
**DEDUCTIONS BASED ON DAILY EARNINGS**

<i>(1)</i>	<i>(2)</i>
<i>Net Earnings</i>	<i>Deduction rate (percentage)</i>
Not exceeding £16	0
Exceeding £16 but not exceeding £28	3
Exceeding £28 but not exceeding £38	5
Exceeding £38 but not exceeding £47	7
Exceeding £47 but not exceeding £74	12
Exceeding £74 but not exceeding £102	17
Exceeding £102	17 in respect of the first £102, then 50 in respect of the remainder”

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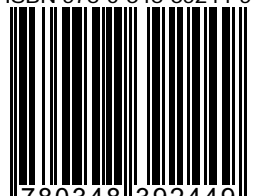
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