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OFFERYNNAU STATUDOL CYMRU

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**2004 Rhif 3094 (Cy.268)**

**Y DRETH GYNGOR, CYMRU**

**Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen  
Treth Gyngor) a'r Dreth Gyngor (Dosbarthau  
Rhagnodedig ar Anheddau) (Cymru) (Diwygio) 2004**

*Wedi'u gwneud* - - *23 Tachwedd 2004*  
*Yn dod i rym* - - *24 Tachwedd 2004*

Mae Cynulliad Cenedlaethol Cymru, gan arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan adrannau 12, 33(5) a (6), 34(4), 44(5) a (6), 45(4) a (5), 48(5) a (6) a 116 o Ddeddf Cyllid Llywodraeth Leol 1992<sup>(1)</sup>, ac sydd bellach wedi'u breinio ynddo i'r graddau y maent yn arferadwy mewn perthynas â Chymru<sup>(2)</sup>, drwy hyn yn gwneud y Rheoliadau a ganlyn:

**Enwi, cychwyn, cymhwyso a dehongli**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) a'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) (Diwygio) 2004 a deuant i rym ar 24 Tachwedd 2004.

(2) Mae'r Rheoliadau hyn yn gymwys mewn perthynas ag awdurdodau yng Nghymru yn unig.

(3) Yn y Rheoliadau hyn—

ystyr “Rheoliadau 1995” (“*the 1995 Regulations*”) yw Rheoliadau Awdurdodau Lleol (Cyfrifo Sylfaen Treth Gyngor) (Cymru) 1995<sup>(3)</sup>; ac

ystyr “Rheoliadau 1998” (“*the 1998 Regulations*”) yw Rheoliadau'r Dreth Gyngor (Dosbarthau Rhagnodedig ar Anheddau) (Cymru) 1998<sup>(4)</sup>.

**Dehongli Rheoliadau 1995**

2. Yn rheoliad 1(3) o Reoliadau 1995—

(a) ar ôl “22A(10)” yn y diffiniad o “the authority’s list”, mewnosoder “or 22B(10)”;

(b) ar ddiwedd y diffiniad o “chargeable dwelling”, dileer “and”;

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(1) 1992 p.14.

(2) *Gweler* Gorchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672).

(3) O.S. 1995/2561, fel y'i newidiwyd gan O.S. 1999/2935.

(4) O.S. 1998/105, fel y'i newidiwyd gan O.S. 2004/452.

(c) yn lle'r atalnod llawn ar ddiwedd y diffiniad o “major precepting authority” rhoddir “; and”; ac

(ch) ar y diwedd, mewnosoder y canlynol:

““relevant percentage” means a percentage by which the amount of council tax payable in respect of any chargeable dwelling and any day is reduced due to the application of a discount under section 11 or 12.”.

### **Cyfrifo'r symiau perthnasol ar gyfer blwyddyn ariannol sy'n dechrau ar 1 Ebrill 2005 neu ar ôl hynny**

3. Ar ôl rheoliad 5 o Reoliadau 1995, mewnosoder y rheoliad a ganlyn—

#### **“Calculation of the relevant amounts for a financial year beginning on or after 1 April 2005**

5A.—(1) For the purposes of regulation 3, the relevant amount for a financial year beginning on or after 1 April 2005 (“the year”) for a valuation band (“the band”) is the amount found by applying the formula —

$$(H - Q - J) \times (F \text{ divided by } G)$$

where —

H is the number of chargeable dwellings in the area of the billing authority listed in the band on the relevant day calculated by the authority in accordance with paragraph (2) below;

Q is a factor to take account of the discounts to which the amount of council tax payable was subject on the relevant day calculated in accordance with paragraph (4) below;

J is the amount of any adjustment in respect of changes in the number of chargeable dwellings or discounts calculated by the authority in accordance with paragraph (6) below;

F is the number which, in the proportion set out in section 5(1), is applicable as regards the year to dwellings listed in the band;

G is the number which, in that proportion, is applicable as regards the year to dwellings listed in valuation band D.

(2) The authority shall calculate the number of chargeable dwellings for the purposes of item H in paragraph (1) above by deducting from the number of dwellings listed in the band on the relevant day its estimate of the number of such dwellings which were exempt on that day.

(3) For the purposes of paragraph (2) above, the authority shall ascertain the number of dwellings listed in any valuation band by reference to —

- (a) the state on the relevant day of the authority’s list, including any alterations of the list which were shown as having effect on that day; and
- (b) any alterations of the valuation list maintained by the listing officer for that authority which were not shown on the authority’s list but of which the authority had been informed by the listing officer and which had effect on that day.

(4) Q is the aggregate of amounts found by multiplying, for each different relevant percentage, R by S, where —

R is the number of dwellings taken into account for the purposes of item H in paragraph (1) above, for which the amount of council tax payable for the relevant day was reduced by that relevant percentage, estimated by the authority in accordance with paragraph (5) below;

S is that relevant percentage.

(5) The authority shall make the estimates required for the purpose of paragraph (4) above on the basis of all the information available to the authority on the relevant day.

(6) The authority shall calculate the amount of any adjustment for the purposes of item J in paragraph (1) above as equal to the amount by which the number which the authority calculates in accordance with paragraph (7) below exceeds the number which the authority calculates in accordance with paragraph (8) below; and if there is no such excess, the adjustment shall be nil or, as the case may be, a negative amount.

(7) Subject to paragraph (10) below, the authority shall calculate the aggregate of —

(a) the authority's estimate of the number of chargeable dwellings which are not ascertained for the purposes of paragraph (2) above as listed in the band on the relevant day but which will be listed in the band for the whole or part of the year; and

(b) the aggregate of amounts found by multiplying, for each different relevant percentage, U by V, where —

U is the authority's estimate of the number of dwellings in respect of which the amount of council tax payable for the relevant day was reduced by that relevant percentage and which were taken into account for the purposes of item R in paragraph (4) above, but in respect of which the amount of council tax payable for the whole or part of the year will not be reduced by that relevant percentage;

V is that relevant percentage.

(8) Subject to paragraph (10) below, the authority shall calculate the aggregate of —

(a) the authority's estimate of the number of chargeable dwellings which are ascertained for the purposes of paragraph (2) above as listed in the band on the relevant day but which:

(i) will not be listed in the band for the whole or part of the year; or

(ii) will be exempt at any time in the year or that part of the year for which they will be listed; and

(b) the aggregate of amounts found by multiplying, for each different relevant percentage, W by X, where —

W is the number of dwellings, taken into account for the purposes of item H in paragraph (1) above or falling within paragraph (7)(a) above, in respect of which the amount of council tax payable for the whole or part of the year will be reduced by that relevant percentage, and which were not taken into account for the purposes of item R in paragraph (1) above, estimated by the authority in accordance with paragraph (4) above;

X is that relevant percentage.

(9) Paragraph (3) of regulation 4 shall apply for the purposes of making any of the calculations or estimates referred to in paragraphs (2), (7) and (8) above as it applies for the purposes of paragraph (2) of regulation 4.

(10) Where it appears to the authority likely that —