OFFERYNNAU STATUDOL
CYMRU

2019 Rhif (Cy.)

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) (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 (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992 (O.S. 1992/552) ("Rheoliadau 1992").

Mae pobl benodol yn cael eu diystyru wrth benderfynu pa un a yw annedd yn ddarostyngedig i ddisgownt ar swm y dreth gyngor sy'n daladwy (adran 11 o Ddeddf Cyllid Llywodraeth Leol 1992 (p. 14) ("y Ddeddf")). Mae'r dosbarthau o bobl sy'n cael eu diystyru wedi eu nodi yn Atodlen 1 i'r Ddeddf a Rheoliadau 1992.

Mae rheoliad 2(2) o'r Rheoliadau hyn yn diwygio rheoliad 3 o Reoliadau 1992 fel nad yw ond yn gymwys mewn perthynas ag anheddau yn Lloegr.

Mae rheoliad 2(4) yn mewnosod rheoliadau 4 a 5 newydd yn Rheoliadau 1992 sy'n rhagnodi'r dosbarthau o bobl sy'n cael eu diystyru wrth benderfynu pa un a yw annedd yng Nghymru yn ddarostyngedig i ddisgownt. Mae dosbarthau A - F yn defnyddio'r un disgrifiadau ac amodau ag a ddefnyddir yn y dosbarthau cyfatebol yn Lloegr. Mae dosbarth G (ymadawyr gofal sy'n iau na 25 oed) yn ddosbarth newydd nad yw ond yn berthnasol i anheddau yng Nghymru. Mae'r term "care leaver" wedi ei ddiffinio drwy gyfeirio at berson ifanc categori 3, fel y mae wedi ei ddiffinio yn Neddf Gwasanaethau Cymdeithasol a Llesiant (Cymru) 2014 (dccc 4).

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 oddi wrth: Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ.

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Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) (Diwygio) (Cymru) 2019

Gwnaed	*4 Mawrth 2019*
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru	*6 Mawrth 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 116(1)(**1**) o Ddeddf Cyllid Llywodraeth Leol 1992(**2**), a pharagraff 11 o Atodlen 1 iddi, ac a freiniwyd bellach ynddynt hwy(**3**).

Enwi, cychwyn a chymhwyso

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) (Diwygio) (Cymru) 2019.

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

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

(**1**) Gweler y diffiniad o "prescribed".

(**2**) 1992 p. 14; diwygiwyd adran 116 gan erthyglau 2(m) a 27(2) o Orchymyn Awdurdodau Lleol (Trefniadau Gweithredol a Threfniadau Amgen) (Addasu Deddfiadau a Darpariaethau Eraill) (Cymru) 2002 (O.S. 2002/808 (Cy. 89)).

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

Diwygio Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992

2.—(1) Mae Rheoliadau'r Dreth Gyngor (Darpariaethau Ychwanegol ar gyfer Diystyriadau Disgownt) 1992(**1**) wedi eu diwygio fel a ganlyn.

(2) Yn lle'r teitl i reoliad 3, rhodder "Persons of other descriptions: England".

(3) Ar ddechrau rheoliad 3, mewnosoder "In relation to dwellings in England,".

(4) Ar ôl rheoliad 3, mewnosoder—

> **" Persons of other descriptions: Wales**
>
> **4.**—(1) In relation to dwellings in Wales, a person is disregarded for the purposes of discount on a particular day, by virtue of paragraph 11 of Schedule 1 to the Act, if the person—
>
> (a) falls within one of the classes prescribed in regulation 5; and
>
> (b) fulfils the conditions prescribed in that class.
>
> **5.** The prescribed classes are—
>
> *International Headquarters and Defence Organisations*
>
> (1) Class A: a member or a dependent of a member, within the meanings given by the Schedule to the International Headquarters and Defence Organisations Act 1964(**2**), of a headquarters or organisation which is on that day the subject of a designation by an Order in Council under section 1 of that Act.
>
> *Religious Communities*
>
> (2) Class B: a person who—
>
> (a) is a member of a religious community the principal occupation of which consists of prayer, contemplation, education, the relief of suffering, or any combination of these; and
>
> (b) has no income or capital of their own (disregarding any income by way of a pension in respect of former employment) and is dependent on the community to provide for their material needs.

(**1**) O.S. 1992/552, a ddiwygiwyd gan adran 2(3) o Ddeddf Tiriogaethau Tramor Prydain 2002 (p. 8), ac O.S. 1992/2942, 1993/149, 1995/620, 1997/657 a 2005/3302 (Cy. 256). Mae offerynnau diwygio eraill nad ydynt yn berthnasol i'r Rheoliadau hyn.

(**2**) 1964 p. 5.

School and college leavers

(3) (a) Class C: a person who—

(i) is under the age of 20; and

(ii) has within a relevant period ceased to undertake a qualifying course of education or a full time course of education.

(b) In this paragraph—

(i) "relevant period" means the period after 30th April and before 1st November in any year;

(ii) "qualifying course of education" and "full time course of education" have the same meaning as in Part II of Schedule 1 to the Council Tax (Discount Disregards) Order 1992(**1**); and

(iii) the day in question must be within the same relevant period as that in which the cessation takes place.

Visiting forces

(4) Class D: a person who has a relevant association, within the meaning of Part 1 of the Visiting Forces Act 1952(**2**), with a body,

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(**1**) O.S. 1992/548; yr offerynnau diwygio perthnasol yw O.S. 1995/619, 1996/636, 2007/580 (Cy. 52) a 2011/948.

(**2**) 1952 p. 67 (15 ac 16 Geo. 6 ac 1 Eliz. 2); diwygiwyd adran 1 gan baragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Ghana 1957 (p. 6); paragraff 4(1) o Atodlen 1 i Ddeddf Annibyniaeth Ffederasiwn Malaya 1957 (p. 60); paragraff 6 o Atodlen 1 i Ddeddf Cyprus 1960 (p. 52); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Nigeria 1960 (p. 55); paragraff 7 o Atodlen 3 i Ddeddf Annibyniaeth Sierra Leone 1961 (p. 16); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Tanganyika 1961 (p. 1) (10 Eliz. 2); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Jamaica 1962 (p. 40); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Trinidad a Tobago 1962 (p. 54); paragraff 6 o Atodlen 3 i Ddeddf Annibyniaeth Uganda 1962 (p. 57); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Kenya 1963 (p. 54); paragraff 7 o Atodlen 1 i Ddeddf Zanzibar 1963 (p. 55); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Malawi 1964 (p. 46); paragraff 7 o Atodlen 1 i Ddeddf Annibyniaeth Zambia 1964 (p. 65); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Malta 1964 (p. 86); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Gambia 1964 (p. 93); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Guyana 1966 (p. 14); paragraff 7 o Atodlen 1 i Ddeddf Annibyniaeth Botswana 1966 (p. 23); paragraff 7 o Atodlen 1 i Ddeddf Annibyniaeth Lesotho 1966 (p. 24); paragraff 4 o Atodlen 1 i Ddeddf Singapore 1966 (p. 29); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Barbados 1966 (p. 37); paragraff 6 o Atodlen 2 i Ddeddf Annibyniaeth Mauritius 1968 (p. 8); paragraff 7 o Atodlen 1 i Ddeddf Annibyniaeth Gwlad Swazi 1968 (p. 56); paragraff 6 o Atodlen 1 i Ddeddf Tonga 1970 (p. 22); paragraff 5 o Atodlen 2 i Ddeddf Annibyniaeth Ffiji 1970 (p. 50); paragraff 4 o Atodlen 2 i Ddeddf Annibyniaeth y Bahamas 1973 (p. 27); Atodlen 4 i Ddeddf Pacistan 1973 (p. 48); paragraff 2 o Atodlen 1 i Ddeddf Bangladesh 1973 (p. 49); paragraff 3 o'r Atodlen i Ddeddf Ynysoedd Solomon 1978 (p. 15); paragraff 3 o Atodlen 2 i Ddeddf Tuvalu 1978 (p. 20); paragraff 4 o'r Atodlen i Ddeddf Kiribati 1979 (p. 27);

contingent or detachment of the forces of a country, to which any provision in that Part applies on that day.

Spouses, civil partners and dependants of students

(5) Class E: a person who is—

(a) the spouse or civil partner or dependant of a student within the meaning of paragraph 4 of Schedule 1 to the Act; and

(b) not a British citizen and who is prevented, by the terms of their leave to enter or remain in the United Kingdom, from taking paid employment or from claiming benefits.

Diplomats and people who benefit from diplomatic immunity

(6) Class F: a person who satisfies the conditions in sub-paragraphs (a) and (b)—

(a) the person falls within one of the following descriptions—

(i) a person on whom privileges and immunities are conferred by the Diplomatic Privileges Act 1964(**1**); or

(ii) a person on whom privileges and immunities are conferred under paragraph 5(1) of Part II of the Schedule to the Commonwealth Secretariat Act 1966(**2**); or

(iii) a person on whom privileges and immunities are conferred by

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paragraff 9 o'r Atodlen i Ddeddf Papua Guinea Newydd, Gorllewin Samoa a Nauru (Darpariaethau Amrywiol) 1980 (p. 2); paragraff 4 o Atodlen 1 i Ddeddf Ynysoedd Heledd Newydd 1980 (p. 16); paragraff 3 o Atodlen 2 i Ddeddf Belize 1981 (p. 52); paragraff 6 o'r Atodlen i Ddeddf Brunei a'r Maldives 1985 (p. 3); paragraff 4 o'r Atodlen i Ddeddf Namibia 1991 (p. 4); paragraff 5 o'r Atodlen i Ddeddf Pacistan 1990 (p. 14); paragraff 5(1) o'r Atodlen i Ddeddf De Affrica 1995 (p. 3); adran 33 o Ddeddf y Lluoedd Arfog 1996 (p. 46); paragraff 3(1) o Atodlen 2 i Ddeddf y Gymanwlad 2002 (p. 39); ac O.S. 1978/1030, 1979/917, 1980/701, 1981/1105 ac 1983/882. Mewnosodwyd adran 9A gan adran 25 o Ddeddf y Lluoedd Arfog 2011 (p. 18). Diwygiwyd adran 2 gan O.S. 1964/448. Diwygiwyd adran 12 gan baragraff 14 o Atodlen 15 i Ddeddf Cyfiawnder Troseddol 1988 (p. 33).

(**1**) 1964 p. 81; diwygiwyd yr Atodlen gan baragraff 1 o Atodlen 2 i Ddeddf Mangreoedd Llysgenhadol a Chonsylaidd 1987 (p. 46).

(**2**) 1966 p. 10; diwygiwyd paragraff 5(1) gan Atodlen 7 i Ddeddf Cenedligrwydd Prydeinig 1981 (p. 61), a pharagraff 1 o'r Atodlen i Ddeddf Sefydliadau Rhyngwladol 2005 (p. 20).

section 1 of the Consular Relations Act 1968(**1**); or

(iv) a person who is, in relation to any organisation specified in an Order in Council made under section 1(2) of the International Organisations Act 1968(**2**), within a class of persons mentioned in section 1(3) of that Act to which the relevant Order extended relief from rates as specified in paragraph 9 of Schedule 1 to that Act; or

(v) a person on whom privileges and immunities are conferred by article 3 or 4 of the Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985(**3**); or

(vi) the head of any office established as described in section 1(1) of the Hong Kong Economic Trade Act 1996(**4**);

(b) the person does not fall within any of the following descriptions—

(i) a British citizen, a British overseas territories citizen, a British National (Overseas) or a British Overseas citizen; or

(ii) a person who under the British Nationality Act 1981(**5**) is a British subject; or

(iii) a British protected person (within the meaning of that Act); or

(iv) a permanent resident of the United Kingdom.

Care leavers

(6) Class G: a person who is—

(**1**) 1968 p. 18; diwygiwyd adran 1 gan adran 12(2) o Ddeddf Sefydliadau Rhyngwladol 1968 (p. 48); paragraff 78 o Atodlen 27 i Ddeddf Nawdd Cymdeithasol 1973 (p. 38); Atodlen 1 i Ddeddf Nawdd Cymdeithasol (Darpariaethau Canlyniadol) 1975 (p. 18); paragraff 6 o Atodlen 4 i Ddeddf Rheoli Tollau Tramor a Chartref 1979 (p. 2); Atodlen 7 i Ddeddf Cenedligrwydd Prydeinig 1981 (p. 61); paragraff 89 o Atodlen 3 i Ddeddf Cyllid (Rhif 2) 1992 (p. 48); paragraff 3 o Atodlen 14 i Ddeddf Treth ar Werth 1994 (p. 23); adran 2(3) o Ddeddf Tiriogaethau Tramor Prydain 2002 (p. 8) ac O.S. 1986/948 a 2011/1043.

(**2**) 1968 p. 48; diwygiwyd paragraff 9 o Atodlen 1 gan baragraff 12 o Atodlen 4 i Ddeddf Rheoli Tollau Tramor a Chartref 1979 (p. 2).

(**3**) O.S. 1985/1983.

(**4**) 1996 p. 63.

(**5**) 1981 p. 61; diwygiwyd adran 31 gan adran 1(1)(b) o Ddeddf Tiriogaethau Tramor Prydain 2002 (p. 8).

(a) aged 24 or under; and

(b) a category 3 young person as defined by section 104 of the Social Services and Well-being (Wales) Act 2014(**1**)."

Rebecca Evans
Y Gweinidog Cyllid a'r Trefnydd, un o Weinidogion Cymru
4 Mawrth 2019

(**1**) 2014 dccc 4.