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WELSH STATUTORY INSTRUMENTS

2025 Rhif 1109 (Cy. 184)

2025 No. 1109 (W. 184)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) (Diwygio) (Cymru) 2025

The Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2025

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 ("Rheoliadau 1992").

Mae Rheoliadau 1992 yn gwneud darpariaeth ar gyfer gweinyddu a gorfodi'r dreth gyngor yng Nghymru a Lloegr o dan Ddeddf Cyllid Llywodraeth Leol 1992 ac, yn Rhan 5 a Rhan 6 yn y drefn honno, yn amlinellu'r broses y mae rhaid i awdurdod bilio ei dilyn wrth gasglu'r dreth gyngor a gorfodi dyled mewn perthynas â'r dreth gyngor.

Mae rheoliad 23 o Reoliadau 1992 yn rhagnodi'r amgylchiadau pan fydd rhaid i'r awdurdod bilio gyflwyno hysbysiad atgoffa, a phan fydd balans heb ei dalu'r swm amcangyfrifedig neu'r swm a godir yn dod yn daladwy. Mae rheoliad 3 o'r Rheoliadau hyn yn diwygio rheoliad 23 o Reoliadau 1992 i ragnodi y caiff awdurdod bilio, yng Nghymru, gyflwyno hysbysiad atgoffa i berson atebol pan na fydd rhandaliadau sy'n daladwy wedi eu talu, a rhaid i'r hysbysiad hwn gynnwys gwybodaeth benodol, gan gynnwys swm agregiad y rhandaliadau sy'n daladwy ac unrhyw randaliadau a ddaw'n daladwy o fewn saith niwrnod i ddyroddi'r hysbysiad.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax (Administration and Enforcement) Regulations 1992 ("the 1992 Regulations").

The 1992 Regulations make provision for the administration and enforcement of council tax in Wales and England under the Local Government Finance Act 1992 and, in Part 5 and Part 6 respectively, outline the process a billing authority must follow when collecting council tax and enforcing a council tax debt.

Regulation 23 of the 1992 Regulations prescribes the circumstances when the billing authority must serve a reminder notice, and when the unpaid balance of the estimated amount or the chargeable amount become payable. Regulation 3 of these Regulations amends regulation 23 of the 1992 Regulations to prescribe that, in Wales, a billing authority may serve a reminder notice on a liable person when instalments that are payable have not been paid, and this notice must include certain information, including the amount which is the aggregate of the instalments which are due and any instalments that will become due within seven days of the notice being issued.

Mae rheoliad 24 o Reoliadau 1992 yn rhagnodi'r amgylchiadau pan fydd rhaid addasu'r swm a godir. Mae rheoliad 4 o'r Rheoliadau hyn yn diwygio'r diffiniad o "estimated amount" yn rheoliad 24 o Reoliadau 1992 i adlewyrchu'r ffaith bod y swm a godir (neu'r swm amcangyfrifedig) yn dod yn ddyledus ar ôl i berson atebol fethu â thalu'r swm a nodir o dan hysbysiad terfynol yn hytrach nag o dan hysbysiad atgoffa.

Regulation 24 of the 1992 Regulations prescribes the circumstances when the chargeable amount must be adjusted. Regulation 4 of these Regulations amends the definition of "estimated amount" in regulation 24 of the 1992 Regulations to reflect that the chargeable amount (or estimated amount) becomes due after a liable person has failed to pay the amount stated under a final notice rather than under a reminder notice.

Mae rheoliad 27 o Reoliadau 1992 yn darparu ar gyfer bilio personau sy'n atebol ar y cyd ac yn unigol i dalu'r dreth gyngor. Mae rheoliad 5 o'r Rheoliadau hyn yn diwygio rheoliad 27 o Reoliadau 1992 i alluogi rheoliad 33 i weithredu yn achos talwyr y dreth gyngor sy'n atebol ar y cyd ac yn unigol.

Regulation 27 of the 1992 Regulations provides for the billing of persons who are jointly and severally liable to pay council tax. Regulation 5 of these Regulations amends regulation 27 of the 1992 Regulations to enable regulation 33 to operate in the case of jointly and severally liable council tax payers.

Mae rheoliad 33 o Reoliadau 1992 yn rhagnodi'r camau y mae rhaid i awdurdod bilio eu cymryd cyn y gall wneud cais i lys ynadon am orchymyn atebolrwydd. Mae rheoliad 6 o'r Rheoliadau hyn yn diwygio rheoliad 33 o Reoliadau 1992 i ragnodi bod rhaid i awdurdod bilio, yng Nghymru, gyflwyno hysbysiad terfynol i berson atebol ar ôl cyfnod penodedig o amser, cyn y gall wneud cais i lys ynadon am orchymyn atebolrwydd.

Regulation 33 of the 1992 Regulations prescribes the steps a billing authority must take before it can apply to a magistrates' court for a liability order. Regulation 6 of these Regulations amends regulation 33 of the 1992 Regulations to prescribe that, in Wales, a billing authority must serve a final notice on a liable person after a specified period of time, before it can apply to a magistrates' court for a liability order.

Mae rheoliad 34 o Reoliadau 1992 yn rhagnodi'r broses y mae rhaid i awdurdod bilio ei dilyn er mwyn gwneud cais am orchymyn atebolrwydd. Mae rheoliad 7 o'r Rheoliadau hyn yn diwygio rheoliad 34 o Reoliadau 1992 i ragnodi, o ran Cymru, pan fo hysbysiad terfynol wedi ei gyflwyno a bod y swm a nodir yn yr hysbysiad yn parhau i fod heb ei dalu ar ôl cyfnod penodedig o amser, y caiff yr awdurdod bilio wneud cais i lys ynadon am orchymyn atebolrwydd.

Regulation 34 of the 1992 Regulations prescribes the process a billing authority must follow to apply for a liability order. Regulation 7 of these Regulations amends regulation 34 of the 1992 Regulations to prescribe that, in Wales, where a final notice has been served and the amount stated in the notice remains unpaid after a specified period of time, the billing authority may apply to a magistrates' court for a liability order.

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 yr Is-adran Diwygio Cyllid Llywodraeth Leol, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ ac fe'i cyhoeddir ar www.llyw.cymru.

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 Reform Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is published on www.gov.wales.

2025 Rhif 1109 (Cy. 184)

Y DRETH GYNGOR, CYMRU

Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) (Diwygio) (Cymru) 2025

Gwnaed		*20 Hydref 2025*
Gosodwyd gerbron Senedd Cymru		*22 Hydref 2025*
Yn dod i rym		*1 Ebrill 2026*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau hyn drwy arfer y pwerau a roddwyd i'r Ysgrifennydd Gwladol gan baragraffau 1(1), 2(4)(e), 2(5)(a), 3(1) a (2) a 4(2) o Atodlen 2 a pharagraffau 1(1)(a)(**1**), 3(1)(a) a (4)(a) o Atodlen 4 i Ddeddf Cyllid Llywodraeth Leol 1992(**2**) ac a freiniwyd bellach ynddynt hwy(**3**).

Enwi a dod i rym

1. Enw'r Rheoliadau hyn yw Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) (Diwygio) (Cymru) 2025 a deuant i rym ar 1 Ebrill 2026.

(**1**) Diwygiwyd paragraff 1(1) o Atodlen 4 gan baragraff 107(2) o Atodlen 13 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodaeth 2007 (p. 15).
(**2**) 1992 p. 14.
(**3**) Trosglwyddwyd pwerau'r Ysgrifennydd Gwladol, o ran Cymru, i Gynulliad Cenedlaethol Cymru yn rhinwedd erthygl 2 o Orchymyn Cynulliad Cenedlaethol Cymru (Trosglwyddo Swyddogaethau) 1999 (O.S. 1999/672) ac Atodlen 1 iddo. Fe'u trosglwyddwyd wedi hynny i Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraff 30 o Atodlen 11 iddi.

2025 No. 1109 (W. 184)

COUNCIL TAX, WALES

The Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2025

Made	*20 October 2025*
Laid before Senedd Cymru	*22 October 2025*
Coming into force	*1 April 2026*

The Welsh Ministers make these Regulations in exercise of the powers conferred on the Secretary of State by paragraphs 1(1), 2(4)(e), 2(5)(a), 3(1) and (2) and 4(2) of Schedule 2 and paragraphs 1(1)(a)(**1**), 3(1)(a) and (4)(a) of Schedule 4 to the Local Government Finance Act 1992(**2**) and now vested in them(**3**).

Title and coming into force

1. The title of these Regulations is the Council Tax (Administration and Enforcement) (Amendment) (Wales) Regulations 2025 and they come into force on 1 April 2026.

(**1**) Paragraph 1(1) of Schedule 4was amended by paragraph 107(2) of Schedule 13 to the Tribunals, Courts and Enforcement Act 2007 (c. 15).
(**2**) 1992 c. 14.
(**3**) The powers of the Secretary of State were transferred, in relation to Wales, to the National Assembly for Wales by virtue of article 2 of, and Schedule 1 to, the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). They were subsequently 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).

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

2. Mae Rheoliadau'r Dreth Gyngor (Gweinyddu a Gorfodi) 1992(**1**) wedi eu diwygio yn unol â rheoliadau 3 i 7.

3. Yn rheoliad 23 (methu â thalu rhandaliadau)—

(a) ym mharagraff (1)(a), ar ôl "billing authority" mewnosoder "in Wales or England";

(b) ym mharagraff (1), yn lle "the billing authority shall serve a notice ("reminder notice") on the liable person stating—" rhodder "the billing authority in England shall, and the billing authority in Wales may, serve a notice ("reminder notice") on the liable person. Where the notice is served by a billing authority in England, it must state—";

(c) ym mharagraff (2), ar ôl "reminder notice" mewnosoder "by a billing authority in England";

(d) ym mharagraff (3), ar ôl "is issued" mewnosoder "by a billing authority in England";

(e) ym mharagraff (4), ar ôl "reminder notice" mewnosoder "issued by a billing authority in England";

(f) ar ôl paragraff (4) mewnosoder—

"(5) A reminder notice served by a billing authority in Wales under regulation 23(1) must state—

(a) the amount which is the aggregate of the instalments which are due under the demand notice or any subsequent notice given under paragraph 10 of Schedule 1, and which are unpaid on the day on which the reminder notice is issued,

(b) the instalments that will become due under the demand notice or any subsequent notice given under paragraph 10 of Schedule 1, within the period of seven days beginning with the day on which the reminder notice is issued,

(c) that the amount stated in sub-paragraph (a) is overdue,

(d) that the amount stated in sub-paragraph (b) is due to be paid within the period mentioned in that sub-paragraph, and

(**1**) O.S. 1992/613; fe'i diwygiwyd gan O.S. 1994/505, 1997/393 a 2011/528 (Cy. 73); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

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

2. The Council Tax (Administration and Enforcement) Regulations 1992(**1**) are amended in accordance with regulations 3 to 7.

3. In regulation 23 (failure to pay instalments)—

(a) in paragraph (1)(a), after "billing authority" insert "in Wales or England";

(b) in paragraph (1), for "the billing authority shall serve a notice ("reminder notice") on the liable person stating—" substitute "the billing authority in England shall, and the billing authority in Wales may, serve a notice ("reminder notice") on the liable person. Where the notice is served by a billing authority in England, it must state—";

(c) in paragraph (2), after "reminder notice" insert "by a billing authority in England";

(d) in paragraph (3), after "is issued" insert "by a billing authority in England";

(e) in paragraph (4), after "reminder notice" insert "issued by a billing authority in England";

(f) after paragraph (4) insert—

"(5) A reminder notice served by a billing authority in Wales under regulation 23(1) must state—

(a) the amount which is the aggregate of the instalments which are due under the demand notice or any subsequent notice given under paragraph 10 of Schedule 1, and which are unpaid on the day on which the reminder notice is issued,

(b) the instalments that will become due under the demand notice or any subsequent notice given under paragraph 10 of Schedule 1, within the period of seven days beginning with the day on which the reminder notice is issued,

(c) that the amount stated in sub-paragraph (a) is overdue,

(d) that the amount stated in sub-paragraph (b) is due to be paid within the period mentioned in that sub-paragraph, and

(**1**) S.I. 1992/613; amended by S.I. 1994/505, 1997/393 and 2011/528 (W. 73); there are other amending instruments but none are relevant to these Regulations.

(e) any other information as the billing authority considers necessary."

4. Yn rheoliad 24(7) (taliadau: addasiadau), ar ôl "regulation 23(3)" mewnosoder "or regulation 33(6)".

5. Yn rheoliad 27 (cyd-drethdalwyr), ar ôl paragraff (2)(d) mewnosoder—

"(da) regulation 33(5) and (6) (liability order: preliminary steps) has effect as if references to the liable person and to an amount becoming payable by the liable person were references to such of the joint taxpayers as have been served with a demand notice and to an amount becoming payable by them, respectively;".

6. Yn rheoliad 33 (gorchmynion atebolrwydd: camau rhagarweiniol)—

(a) ym mharagraff (1)—

(i) ar ôl "billing authority" mewnosoder "in Wales or England";

(ii) yn lle "("final notice"), which is to" rhodder "("final notice"), and where it is served by a billing authority in England, it must";

(b) ym mharagraff (2), ar ôl "served" mewnosoder "by a billing authority in England";

(c) ym mharagraff (3), ar ôl "final notice" mewnosoder "by a billing authority in England";

(d) ar ôl paragraff (3) mewnosoder—

"(4) A final notice served by a billing authority in Wales must be served—

(a) not less than 14 days after the day on which the most recent reminder notice has been issued, and

(b) not less than 41 days after the day on which the payment was due to be paid and remains unpaid.

(5) A final notice served by a billing authority in Wales must state—

(a) the amount that is unpaid on the day the final notice is served,

(b) that the amount stated in sub-paragraph (a) is due by the end of the period of 21 days beginning with the day on which the final notice is served, and

(c) the effect of paragraph (6) below and the amount that becomes payable by the liable person in the circumstances mentioned in that paragraph.

(e) any other information as the billing authority considers necessary."

4. In regulation 24(7) (payments: adjustments), after "regulation 23(3)" insert "or regulation 33(6)".

5. In regulation 27 (joint taxpayers), after paragraph (2)(d) insert—

"(da) regulation 33(5) and (6) (liability order: preliminary steps) has effect as if references to the liable person and to an amount becoming payable by the liable person were references to such of the joint taxpayers as have been served with a demand notice and to an amount becoming payable by them, respectively;".

6. In regulation 33 (liability orders: preliminary steps)—

(a) in paragraph (1)—

(i) after "billing authority" insert "in Wales or England";

(ii) for "("final notice"), which is to" substitute "("final notice"), and where it is served by a billing authority in England, it must";

(b) in paragraph (2), after "served" insert "by a billing authority in England";

(c) in paragraph (3), after "final notice" insert "by a billing authority in England";

(d) after paragraph (3) insert—

"(4) A final notice served by a billing authority in Wales must be served—

(a) not less than 14 days after the day on which the most recent reminder notice has been issued, and

(b) not less than 41 days after the day on which the payment was due to be paid and remains unpaid.

(5) A final notice served by a billing authority in Wales must state—

(a) the amount that is unpaid on the day the final notice is served,

(b) that the amount stated in sub-paragraph (a) is due by the end of the period of 21 days beginning with the day on which the final notice is served, and

(c) the effect of paragraph (6) below and the amount that becomes payable by the liable person in the circumstances mentioned in that paragraph.

(6) If the liable person has failed to pay the amount due by the end of the period of 21 days beginning with the day on which the final notice was served by a billing authority in Wales, the unpaid balance of the chargeable amount (or its estimated amount) becomes payable on the following day."

7. Yn rheoliad 34 (cais am orchymyn atebolrwydd)—

(a) ym mharagraff (1), ar ôl "billing authority" mewnosoder "in England";

(b) ar ôl paragraff (1) mewnosoder—

"(1A) Where a final notice has been served by a billing authority in Wales under regulation 33(1) and the amount stated in the final notice is wholly or partly unpaid after the period of 21 days beginning with the day on which the final notice was issued, the billing authority may, in accordance with paragraph 2, apply to a magistrates' court for an order against the person by whom it is payable.

(1B) An application to a magistrates' court under paragraph (1A) may be made no earlier than the day after the chargeable amount (or its estimated amount) becomes payable.";

(c) ym mharagraff (2), ar ôl "application" mewnosoder "made under regulation 34(1) or 34(1A)".

(6) If the liable person has failed to pay the amount due by the end of the period of 21 days beginning with the day on which the final notice was served by a billing authority in Wales, the unpaid balance of the chargeable amount (or its estimated amount) becomes payable on the following day."

7. In regulation 34 (application for liability order)—

(a) in paragraph (1), after "billing authority" insert "in England";

(b) after paragraph (1) insert—

"(1A) Where a final notice has been served by a billing authority in Wales under regulation 33(1) and the amount stated in the final notice is wholly or partly unpaid after the period of 21 days beginning with the day on which the final notice was issued, the billing authority may, in accordance with paragraph 2, apply to a magistrates' court for an order against the person by whom it is payable.

(1B) An application to a magistrates' court under paragraph (1A) may be made no earlier than the day after the chargeable amount (or its estimated amount) becomes payable.";

(c) in paragraph (2), after "application" insert "made under regulation 34(1) or 34(1A)".

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
20 Hydref 2025

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
20 October 2025

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