OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2025 Rhif 59 (Cy. 17)

2025 No. 59 (W. 17)

Y DRETH GYNGOR, CYMRU

COUNCIL TAX, WALES

Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Gofynion Rhagnodedig a'r Cynllun Diofyn) (Diwygiadau Amrywiol) (Cymru) 2025

The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Miscellaneous Amendments) (Wales) Regulations 2025

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2013 ("y Rheoliadau Gofynion Rhagnodedig") a Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Cynllun Diofyn) (Cymru) 2013 ("y Rheoliadau Cynllun Diofyn") a wnaed o dan adran 13A(4) a (5) o Ddeddf Cyllid Llywodraeth Leol 1992, ac Atodlen 1B iddi.

Mae'r Rheoliadau Gofynion Rhagnodedig yn ei gwneud yn ofynnol i bob awdurdod bilio yng Nghymru wneud cynllun sy'n pennu'r gostyngiadau sydd i fod yn gymwys i symiau o'r dreth gyngor sy'n daladwy gan bersonau, neu gan ddosbarthau ar bersonau, y mae'r awdurdod yn ystyried eu bod mewn angen ariannol. Mae'r Rheoliadau Gofynion Rhagnodedig hefyd yn nodi'r materion y mae rhaid eu cynnwys mewn cynllun o'r fath.

Mae'r Rheoliadau Cynllun Diofyn yn nodi cynllun a fydd yn cymryd effaith, mewn cysylltiad ag anheddau yn ardal awdurdod bilio, os yw'r awdurdod hwnnw yn methu â gwneud ei gynllun ei hun.

Mae rheoliad 3 yn mewnosod diffiniadau newydd yn y Rheoliadau Gofynion Rhagnodedig o ganlyniad i ddiwygiadau eraill a wneir gan y Rheoliadau hyn. Mae rheoliad 13 yn gwneud yr un diwygiadau i'r Rheoliadau Cynllun Diofyn.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 ("the Prescribed Requirements Regulations") and the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013 ("the Default Scheme Regulations") made under section 13A(4) and (5) of, and Schedule 1B to, the Local Government Finance Act 1992.

The Prescribed Requirements Regulations require each billing authority in Wales to make a scheme specifying the reductions that are to apply to amounts of council tax payable by persons, or classes of persons, whom the authority considers are in financial need. The Prescribed Requirements Regulations also set out the matters that must be included in such a scheme.

The Default Scheme Regulations set out a scheme that will take effect, in respect of dwellings situated in the area of a billing authority, if that authority fails to make its own scheme.

Regulation 3 inserts new definitions into the Prescribed Requirements Regulations as a consequence of other amendments made by these Regulations. Regulation 13 makes the same amendments to the Default Scheme Regulations.

Mae rheoliad 28 o'r Rheoliadau Gofynion Rhagnodedig yn darparu nad yw personau "sydd i'w trin fel rhai nad ydynt ym Mhrydain Fawr" yn gymwys am ostyngiad treth gyngor; hynny yw, pan nad ydynt yn preswylio fel arfer yn y Deyrnas Unedig, Ynysoedd y Sianel, Ynys Manaw neu Weriniaeth Iwerddon. Mae rheoliad 4 o'r Rheoliadau hyn yn diwygio rheoliad 28 o'r Rheoliadau Gofynion Rhagnodedig i ddarparu ar gyfer esemptiadau pellach rhag y prawf preswylio fel arfer ar gyfer personau sydd wedi eu dadleoli gan drais yn Sudan, Israel, y Lan Orllewinol, Llain Gaza, Dwyrain Jerwsalem, Ucheldiroedd Golan neu Libanus, yn dibynnu ar statws mewnfudo, ac ar gyfer y rhai sy'n cael caniatâd dros dro i aros yn y Deyrnas Unedig o dan y consesiwn Dioddefwyr Mudol Cam-drin Domestig (sy'n disodli'r consesiwn Amddifadedd Trais Domestig). Gwneir yr un diwygiadau i baragraff 19(5) o'r Rheoliadau Cynllun Diofyn gan reoliad 14.

Regulation 28 of the Prescribed Requirements Regulations provides that persons "treated as not being in Great Britain" are not eligible for a council tax reduction; that is, where they are not habitually resident in the United Kingdom, the Channel Islands, the Isle of Man or the Republic of Ireland. Regulation 4 of these Regulations amends regulation 28 of the Prescribed Requirements Regulations to provide for further exemptions from the habitual residence test for persons displaced by violence in Sudan, Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon, dependent on immigration status, and for those who are given temporary leave to stay in the United Kingdom under the Migrant Victims of Domestic Abuse concession (which replaces the Destitution Domestic Violence concession). The same amendments are made to paragraph 19(5) of the Default Scheme Regulations by regulation 14.

Mae'r diwygiadau a wneir i'r Rheoliadau Gofynion Rhagnodedig gan reoliadau 5(a) a (b), 6, 8(a) a (b) a 9 yn uwchraddio ffigurau penodol a ddefnyddir i gyfrifo a oes gan berson hawlogaeth i ostyngiad, ac os felly, swm y gostyngiad hwnnw. Mae'r ffigurau uwchraddedig yn gymwys i ddidyniadau annibynyddion (addasiadau a wneir i uchafswm y gostyngiad y gall person ei gael gan ystyried oedolion sy'n byw yn yr annedd nad ydynt yn ddibynyddion y ceisydd) ac i'r swm cymwysadwy (y swm y cymherir incwm ceisydd ag ef er mwyn penderfynu swm y gostyngiad, os oes un, y gall fod gan y ceisydd hawlogaeth i'w gael). Mae nifer o ffigurau eraill hefyd yn cael eu huwchraddio i adlewyrchu newidiadau i amryw hawlogaethau eraill. Gwneir yr un diwygiadau i'r Rheoliadau Cynllun Diofyn gan reoliadau 15(a) a (b), 20 ac 21.

The amendments made to the Prescribed Requirements Regulations by regulations 5(a) and (b), 6, 8(a) and (b) and 9 uprate certain figures used to calculate whether a person is entitled to a reduction, and if so, the amount of that reduction. The uprated figures apply to non-dependant deductions (adjustments made to the maximum amount of a reduction that a person can receive taking into account adults living in the dwelling who are not the applicant's dependants) and the applicable amount (the amount against which an applicant's income is compared to determine the reduction, if any, which the applicant may be entitled to receive). A number of other figures are also uprated to reflect changes to various other entitlements. The same amendments are made to the Default Scheme Regulations by regulations 15(a) and (b), 20 and 21.

Mae rheoliadau 5(c), 7, 8(c) a 10 yn diwygio darpariaethau'r Rheoliadau Gofynion Rhagnodedig sy'n ymwneud ag incwm neu gyfalaf ceisydd am ostyngiad treth gyngor sydd i'w ddiystyru wrth gyfrifo'r gostyngiad hwnnw. Mae'r diwygiadau'n ychwanegu at y rhestr o daliadau "diystyriadau cyfalaf" o dan y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor. Gwneir yr un diwygiadau i'r Rheoliadau Cynllun Diofyn gan reoliadau 15(c), 22 a 23.

Regulations 5(c), 7, 8(c) and 10 amend the provisions of the Prescribed Requirements Regulations which relate to the income or capital of an applicant for a council tax reduction which is to be disregarded in calculating that reduction. The amendments add to the list of "capital disregards" payments under the Victims of Overseas Terrorism Compensation Scheme. The same amendments are made by regulations 15(c), 22 and 23 to the Default Scheme Regulations.

Mae rheoliadau 5(d) ac 8(d) yn diwygio'r Rheoliadau Gofynion Rhagnodedig i ddiweddaru cyfeiriad blaenorol mewn perthynas â thâl profedigaeth rhiant statudol. Gwneir yr un diwygiadau i'r Rheoliadau Cynllun Diofyn gan reoliad 16.

Regulations 5(d) and 8(d) amend the Prescribed Requirements Regulations to update a previous reference in relation to statutory parental bereavement pay. The same amendments are made to the Default Scheme Regulations by regulation 16.

Mae rheoliadau 5(e) ac (f) ac 8(e) ac (f) yn diwygio'r Rheoliadau Gofynion Rhagnodedig yn dilyn cyflwyno trin enillwyr hunangyflogedig ag elw ar y trothwy elw isel neu uwchlaw'r trothwy hwnnw fel pe baent wedi talu cyfraniadau Yswiriant Gwladol Dosbarth 2 a dileu atebolrwydd i dalu cyfraniadau Yswiriant Gwladol Dosbarth 2. Mae'r diwygiadau'n dileu cyfeiriadau a darpariaethau deddfwriaethol sy'n ymwneud ag atebolrwydd i dalu cyfraniadau Yswiriant Gwladol Dosbarth 2 fel bod y ddeddfwriaeth yn parhau i weithio fel y'i bwriadwyd. Caiff yr un diwygiadau eu gwneud gan reoliadau 17 a 18 mewn perthynas â'r Rheoliadau Cynllun Diofyn.

Regulations 5(e) and (f) and 8(e) and (f) amend the Prescribed Requirements Regulations following the introduction of treating self-employed earners with profits at or above the small profits threshold as having actually paid Class 2 National Insurance contributions ("NICs") and removal of liability to pay Class 2 NICs. The amendments remove legislative references and provisions relating to liability to pay Class 2 NICs so that the legislation continues to work as intended. The same amendments are made by regulations 17 and 18 in relation to the Default Scheme Regulations.

Mae rheoliad 11 yn diwygio'r Rheoliadau Gofynion Rhagnodedig i ganiatáu i gais am ostyngiad treth gyngor gael ei drin fel pe bai wedi ei wneud pan fo person wedi hawlio credyd cynhwysol ac mae'r Ysgrifennydd Gwladol wedi rhoi gwybodaeth i'r awdurdod bilio gweinyddu am yr hawliad hwnnw. Gwneir yr un diwygiad i'r Rheoliadau Cynllun Diofyn gan reoliad 19.

Regulation 11 amends the Prescribed Requirements Regulations to permit an application for a council tax reduction to be treated as made where a person has claimed universal credit and the Secretary of State has provided the administering billing authority with information about that claim. The same amendment is made to the Default Scheme Regulations by regulation 19.

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 59 (Cy. 17)

Y DRETH GYNGOR, CYMRU

Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Gofynion Rhagnodedig a'r Cynllun Diofyn) (Diwygiadau Amrywiol) (Cymru) 2025

Gwnaed	*22 Ionawr 2025*
Yn dod i rym	*24 Ionawr 2025*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 13A(4) a (5) o Ddeddf Cyllid Llywodraeth Leol 1992(**1**) a pharagraffau 2 i 6 o Atodlen 1B iddi.

Yn unol ag adran 13A(8) o'r Ddeddf honno, gosodwyd drafft o'r offeryn hwn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad(**2**).

Enwi, dod i rym, cymhwyso a dehongli

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Gofynion Rhagnodedig a'r Cynllun Diofyn) (Diwygiadau Amrywiol) (Cymru) 2025.

(**1**) 1992 p. 14. Amnewidiwyd adran 13A gan adran 10(1) o Ddeddf Cyllid Llywodraeth Leol 2012 (p. 17). Mewnosodwyd Atodlen 1B gan adran 10(2) o'r Ddeddf honno, a pharagraff 1 o Atodlen 4 iddi. Gweler adran 116(1) o Ddeddf Cyllid Llywodraeth Leol 1992 am y diffiniad o "prescribed". Mae adran 13A o Ddeddf Cyllid Llywodraeth Leol 1992, ac Atodlen 1B iddi, wedi eu diwygio gan adran 19 o Ddeddf Cyllid Llywodraeth Leol (Cymru) 2024 (dsc 6), nad yw eto mewn grym.

(**2**) Mae'r cyfeiriad yn adran 13A(8) at Gynulliad Cenedlaethol Cymru bellach yn cael effaith fel cyfeiriad at Senedd Cymru, yn rhinwedd adran 150A(2) o Ddeddf Llywodraeth Cymru 2006 (p. 32), fel y'i diwygiwyd gan adran 9 o Ddeddf Senedd ac Etholiadau (Cymru) 2020 (dccc 1), a pharagraff 2(7)(c) o Atodlen 1 iddi.

2025 No. 59 (W. 17)

COUNCIL TAX, WALES

The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Miscellaneous Amendments) (Wales) Regulations 2025

Made	*22 January 2025*
Coming into force	*24 January 2025*

The Welsh Ministers make the following Regulations in exercise of the powers conferred upon them by section 13A(4) and (5) of, and paragraphs 2 to 6 of Schedule 1B to, the Local Government Finance Act 1992(**1**).

In accordance with section 13A(8) of that Act, a draft of this instrument has been laid before, and approved by, resolution of Senedd Cymru(**2**).

Title, coming into force, application and interpretation

1.—(1) The title of these Regulations is the Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme) (Miscellaneous Amendments) (Wales) Regulations 2025.

(**1**) 1992 c. 14. Section 13A was substituted by section 10(1) of the Local Government Finance Act 2012 (c. 17). Schedule 1B was inserted by section 10(2) of, and paragraph 1 of Schedule 4 to, that Act. See section 116(1) of the Local Government Finance Act 1992 for the definition of "prescribed". Section 13A of, and Schedule 1B to, the Local Government Finance Act 1992 are amended by section 19 of the Local Government Finance (Wales) Act 2024 (asc 6) which is not yet in force.

(**2**) The reference in section 13A(8) to the National Assembly for Wales now has effect as a reference to Senedd Cymru, by virtue of section 150A(2) of the Government of Wales Act 2006 (c. 32), as amended by section 9 of, and paragraph 2(7)(c) of Schedule 1 to, the Senedd and Elections (Wales) Act 2020 (anaw 1).

(2) Daw'r Rheoliadau hyn i rym ar 24 Ionawr 2025.

(3) Mae'r Rheoliadau hyn yn gymwys mewn perthynas â chynllun gostyngiadau'r dreth gyngor a wneir ar gyfer blwyddyn ariannol sy'n dechrau ar 1 Ebrill 2025 neu ar ôl hynny.

(4) Yn y Rheoliadau hyn—

mae i "awdurdod bilio" yr ystyr a roddir i "billing authority" yn adran 1(2)(b) o Ddeddf Cyllid Llywodraeth Leol 1992 ("Deddf 1992");

ystyr "cynllun gostyngiadau'r dreth gyngor" ("*council tax reduction scheme*") yw cynllun a wneir gan awdurdod bilio yn unol â Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2013(**1**), neu'r cynllun sy'n gymwys yn ddiofyn yn rhinwedd paragraff 6(1)(e) o Atodlen 1B i Ddeddf 1992.

Diwygio Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2013

2. Mae Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor a Gofynion Rhagnodedig (Cymru) 2013 wedi eu diwygio yn unol â rheoliadau 3 i 11.

3. Yn rheoliad 2(1) (dehongli)—

(a) yn y diffiniad o "person cymwys", ar ôl "Cronfa Argyfwng We Love Manchester," mewnosoder "y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor,";

(b) ar ôl y diffiniad o "taliad niwed drwy frechiad" mewnosoder—

"ystyr "y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor"(**2**) ("*the Victims of Overseas Terrorism Compensation Scheme*") yw'r cynllun sy'n dwyn yr enw hwnnw a sefydlwyd gan y Weinyddiaeth Gyfiawnder yn 2012 o dan adran 47 o Ddeddf Trosedd a Diogelwch 2010(**3**);".

(**1**) O.S. 2013/3029 (Cy. 301), a ddiwygiwyd gan O.S. 2014/66 (Cy. 6), O.S. 2014/513, O.S. 2014/825 (Cy. 83), O.S. 2014/852, O.S. 2015/44 (Cy. 3), O.S. 2015/971, O.S. 2016/50 (Cy. 21), O.S. 2017/46 (Cy. 20), O.S. 2018/14 (Cy. 7), O.S. 2019/11 (Cy. 5), O.S. 2020/16 (Cy. 2), O.S. 2021/34 (Cy. 9), O.S. 2022/51 (Cy. 19). O.S. 2022/634, O.S. 2022/1329, O.S. 2023/47 (Cy. 6), O.S. 2023/1071 ac O.S. 2024/56 (Cy. 16).

(**2**) Cyhoeddir Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor yn https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/243508/9780108512124.pdf.

(**3**) 2010 p. 17.

(2) These Regulations come into force on 24 January 2025.

(3) These Regulations apply in relation to a council tax reduction scheme made for a financial year beginning on or after 1 April 2025.

(4) In these Regulations—

"billing authority" ("*awdurdod bilio*") has the meaning given in section 1(2)(b) of the Local Government Finance Act 1992 ("the 1992 Act");

"council tax reduction scheme" ("*cynllun gostyngiadau'r dreth gyngor*") means a scheme made by a billing authority in accordance with the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013(**1**), or the scheme that applies in default by virtue of paragraph 6(1)(e) of Schedule 1B to the 1992 Act.

Amendments to the Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013

2. The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 are amended in accordance with regulations 3 to 11.

3. In regulation 2(1) (interpretation)—

(a) in the definition of "qualifying person", after "the We Love Manchester Emergency Fund," insert "the Victims of Overseas Terrorism Compensation Scheme,";

(b) after the definition of "vaccine damage payment" insert—

""the Victims of Overseas Terrorism Compensation Scheme"(**2**) ("*y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor*") means the scheme of that name established by the Ministry of Justice in 2012 under section 47 of the Crime and Security Act 2010(**3**);".

(**1**) S.I. 2013/3029 (W. 301), amended by S.I. 2014/66 (W. 6), S.I. 2014/513, S.I. 2014/825 (W. 83), S.I. 2014/852, S.I. 2015/44 (W. 3), S.I. 2015/971, S.I. 2016/50 (W. 21), S.I. 2017/46 (W. 20), S.I. 2018/14 (W. 7), S.I. 2019/11 (W. 5), S.I. 2020/16 (W. 2), S.I. 2021/34 (W. 9), S.I. 2022/51 (W. 19), S.I. 2022/634, S.I. 2022/1329, S.I. 2023/47 (W. 6), S.I. 2023/1071 and S.I. 2024/56 (W. 16).

(**2**) The Victims of Overseas Terrorism Compensation Scheme is published at https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/243508/9780108512124.pdf.

(**3**) 2010 c. 17.

4. Yn rheoliad 28(5) (personau sydd i'w trin fel rhai nad ydynt ym Mhrydain Fawr)—

(a) yn is-baragraff (e)(ii), yn lle "consesiwn Amddifadedd Trais Domestig" rhodder "consesiwn Dioddefwyr Mudol Cam-drin Domestig(**1**)";

(b) ar ôl is-baragraff (n) hepgorer "neu";

(c) ar ôl is-baragraff (o) mewnosoder—

"(p) yn berson ym Mhrydain Fawr a oedd yn preswylio yn Sudan cyn 15 Ebrill 2023, a adawodd Sudan mewn cysylltiad â'r trais a wnaeth ddwysáu yn gyflym ar 15 Ebrill 2023 yn Khartoum a ledled Sudan ac—

(i) y rhoddwyd caniatâd iddo yn unol â rheolau mewnfudo a wnaed o dan adran 3(2) o Ddeddf Mewnfudo 1971(**2**),

(ii) sydd â hawl i breswylio yn y Deyrnas Unedig o fewn yr ystyr a roddir yn adran 2(**3**) o'r Ddeddf honno, neu

(iii) nad yw'n ofynnol iddo gael caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi yn unol ag adran 3ZA(**4**) o'r Ddeddf honno; neu

(q) yn berson ym Mhrydain Fawr a oedd yn preswylio yn Israel, y Lan Orllewinol, Llain Gaza, Dwyrain Jerwsalem, Ucheldiroedd Golan neu Libanus yn union cyn 7 Hydref 2023, a adawodd Israel, y Lan Orllewinol, Llain Gaza, Dwyrain Jerwsalem, Ucheldiroedd Golan neu Libanus mewn cysylltiad ag ymosodiad terfysgol Hamas yn Israel ar 7 Hydref 2023 neu'r trais a wnaeth ddwysáu yn gyflym yn y rhanbarth yn dilyn yr ymosodiad ac—

(i) y rhoddwyd caniatâd iddo yn unol â rheolau mewnfudo a wnaed o dan adran 3(2) o Ddeddf Mewnfudo 1971,

4. In regulation 28(5) (persons treated as not being in Great Britain)—

(a) in sub-paragraph (e)(ii), for "Destitution Domestic Violence concession" substitute "Migrant Victims of Domestic Abuse concession(**1**)";

(b) after sub-paragraph (n) omit "or";

(c) after sub-paragraph (o) insert—

"(p) a person in Great Britain who was residing in Sudan before 15 April 2023, left Sudan in connection with the violence which rapidly escalated on 15 April 2023 in Khartoum and across Sudan and—

(i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971(**2**),

(ii) has a right of abode in the United Kingdom within the meaning given in section 2(**3**) of that Act, or

(iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA(**4**) of that Act; or

(q) a person in Great Britain who was residing in Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon immediately before 7 October 2023, left Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon in connection with the Hamas terrorist attack in Israel on 7 October 2023 or the violence which rapidly escalated in the region following the attack and—

(i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971,

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(**1**) Cyhoeddir y consesiwn Dioddefwyr Mudol Cam-drin Domestig yn https://www.gov.uk/government/publications/victims-of-domestic-violence/migrant-victims-of-domestic-abuse-concession-accessible.

(**2**) 1971 p. 77, y mae diwygiadau iddi nad ydynt yn berthnasol i'r Rheoliadau hyn.

(**3**) Amnewidiwyd adran 2 gan adran 39(2) o Ddeddf Cenedligrwydd Prydeinig 1981 (p. 61) ac fe'i diwygiwyd gan O.S. 2019/745.

(**4**) Mewnosodwyd adran 3ZA gan adran 2(2) o Ddeddf Mewnfudo a Chyd-drefnu Nawdd Cymdeithasol (Ymadael â'r UE) 2020 (p. 20).

(**1**) The Migrant Victims of Domestic Abuse concession is published at https://www.gov.uk/government/publications/victims-of-domestic-violence/migrant-victims-of-domestic-abuse-concession-accessible.

(**2**) 1971 c. 77, to which there are amendments not relevant to these Regulations.

(**3**) Section 2 was substituted by section 39(2) of the British Nationality Act 1981 (c. 61) and amended by S.I. 2019/745.

(**4**) Section 3ZA was inserted by section 2(2) of the Immigration and Social Security Co-ordination (EU Withdrawal) Act 2020 (c. 20).

(ii) sydd â hawl i breswylio yn y Deyrnas Unedig o fewn yr ystyr a roddir yn adran 2 o'r Ddeddf honno, neu

(iii) nad yw'n ofynnol iddo gael caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi yn unol ag adran 3ZA o'r Ddeddf honno."

5. Yn Atodlen 1 (penderfynu cymhwystra am ostyngiad: pensiynwyr)—

(a) ym mharagraff 3(1)—

(i) ym mharagraff (a), yn lle "£17.35" rhodder "£18.70";

(ii) ym mharagraff (b), yn lle "£5.80" rhodder "£6.25";

(b) ym mharagraff 3(2)—

(i) ym mharagraff (a), yn lle "£256.00" rhodder "£266.00";

(ii) ym mharagraff (b), yn lle "£256.00", "£445.00" ac "£11.55" rhodder "£266.00", "£463.00" a "£12.45" yn y drefn honno;

(iii) ym mharagraff (c), yn lle "£445.00", "£554.00" a "£14.50" rhodder "£463.00", "£577.00" a "£15.65" yn y drefn honno;

(c) ym mharagraff 3(9)(c), ar ôl "Cronfa Argyfwng We Love Manchester" mewnosoder ", y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor";

(d) ym mharagraff 19(15)(c) (trin costau gofal plant: pensiynwyr), yn lle "171ZZ" rhodder "171ZZ6(**1**)";

(e) ym mharagraff 22(c) (diystyru newidiadau mewn treth, cyfraniadau etc)—

(i) ar ôl "cyfraniadau Dosbarth 1 o dan y Ddeddf honno," yn lle "y" rhodder "neu'r";

(ii) yn y testun Saesneg, hepgorer "or the amount specified in section 11(4)(a) of that Act (lower profits threshold in relation to Class 2 contributions)";

(iii) yn y testun Cymraeg, hepgorer "neu'r swm a bennir yn adran 11(4) o'r Ddeddf honno (trothwy elw isel mewn perthynas â chyfraniadau Dosbarth 2)";

(ii) has a right of abode in the United Kingdom within the meaning of section 2 of that Act, or

(iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act."

5. In Schedule 1 (determining eligibility for a reduction: pensioners)—

(a) in paragraph 3(1)—

(i) in paragraph (a), for "£17.35" substitute "£18.70";

(ii) in paragraph (b), for "£5.80" substitute "£6.25";

(b) in paragraph 3(2)—

(i) in paragraph (a), for "£256.00" substitute "£266.00";

(ii) in paragraph (b), for "£256.00", "£445.00" and "£11.55" substitute "£266.00", "£463.00" and "£12.45" respectively;

(iii) in paragraph (c), for "£445.00", "£554.00" and "£14.50" substitute "£463.00", "£577.00" and "£15.65" respectively;

(c) in paragraph 3(9)(c), after "the We Love Manchester Emergency Fund" insert ", the Victims of Overseas Terrorism Compensation Scheme";

(d) in paragraph 19(15)(c) (treatment of child care charges: pensioners), for "171ZZ" substitute "171ZZ6(**1**)";

(e) in paragraph 22(c) (disregard of changes in tax, contributions etc)—

(i) after "Class 1 contributions under that Act," insert "or";

(ii) in the English language text, omit "or the amount specified in section 11(4)(a) of that Act (lower profits threshold in relation to Class 2 contributions)";

(iii) in the Welsh language text, omit "neu'r swm a bennir yn adran 11(4) o'r Ddeddf honno (trothwy elw isel mewn perthynas â chyfraniadau Dosbarth 2)";

(**1**) Mewnosodwyd adran 171ZZ6 yn Neddf Cyfraniadau a Budd-daliadau Nawdd Cymdeithasol 1992 (p. 4) gan baragraff 5 o'r Atodlen i Ddeddf Profedigaeth Rhiant (Absenoldeb a Thâl) 2018 (p. 24).

(**1**) Section 171ZZ6 was inserted into the Social Security Contributions and Benefits Act 1992 (c. 4) by paragraph 5 of the Schedule to the Parental Bereavement (Leave and Pay) Act 2018 (c. 24).

(f) ym mharagraff 24(3) (cyfrifo didyniad treth a chyfraniadau enillwyr hunangyflogedig), hepgorer paragraff (a) a'r "a" ar ei ôl.

6. Yn Atodlen 2 (symiau cymwysadwy: pensiynwyr)—

(a) yng ngholofn (2) o'r Tabl ym mharagraff 1 (lwfans personol)—

(i) yn is-baragraff (1), yn lle "£235.20" rhodder "£244.40";

(ii) yn is-baragraff (2), yn lle "£352.00" rhodder "£366.00";

(iii) yn is-baragraff (3), yn lle "£352.00" a "£116.80" rhodder "£366.00" a "£121.60" yn y drefn honno;

(b) yng ngholofn (2) o'r Tabl ym mharagraff 2(1) (symiau plentyn neu berson ifanc), yn lle "£83.24", yn y ddau le y mae'n digwydd, rhodder "£84.66";

(c) ym mharagraff 3 (premiwm teulu), yn lle "£19.15" rhodder "£19.48";

(d) yn yr ail golofn (swm) yn y Tabl ym mharagraff 12 (symiau'r premiymau a bennir yn Rhan 3)—

(i) yn is-baragraff (1), yn lle "£81.50", yn y ddau le y mae'n digwydd, rhodder "£82.90" ac yn lle "£163.00" rhodder "£165.80";

(ii) yn is-baragraff (2), yn lle "£32.20" rhodder "£32.75";

(iii) yn is-baragraff (3), yn lle "£80.01" rhodder "£81.37";

(iv) yn is-baragraff (4), yn lle "£45.60" rhodder "£46.40".

7. Yn Atodlen 5 (diystyriadau cyfalaf: pensiynwyr), ym mharagraff 16(1)(a), ar ôl "Cronfa Argyfwng We Love Manchester," mewnosoder "y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor,".

8. Yn Atodlen 6 (penderfynu cymhwystra am ostyngiad: personau nad ydynt yn bensiynwyr)—

(a) ym mharagraff 5(1)—

(i) ym mharagraff (a), yn lle "£17.35" rhodder "£18.70";

(ii) ym mharagraff (b), yn lle "£5.80" rhodder "£6.25";

(b) ym mharagraff 5(2)—

(i) ym mharagraff (a), yn lle "£256.00" rhodder "£266.00";

(f) in paragraph 24(3) (calculation of deduction of tax and contributions of self-employed earners), omit paragraph (a) and the "and" after it.

6. In Schedule 2 (applicable amounts: pensioners)—

(a) in column (2) of the Table in paragraph 1 (personal allowance)—

(i) in sub-paragraph (1), for "£235.20" substitute "£244.40";

(ii) in sub-paragraph (2), for "£352.00" substitute "£366.00";

(iii) in sub-paragraph (3), for "£352.00" and "£116.80" substitute "£366.00" and "£121.60" respectively;

(b) in column (2) of the Table in paragraph 2(1) (child or young person amounts), for "£83.24", in both places it occurs, substitute "£84.66";

(c) in paragraph 3 (family premium), for "£19.15" substitute "£19.48";

(d) in the second column (amount) of the Table in paragraph 12 (amounts of premium specified in Part 3)—

(i) in sub-paragraph (1), for "£81.50", in both places it occurs, substitute "£82.90" and for "£163.00" substitute "£165.80";

(ii) in sub-paragraph (2), for "£32.20" substitute "£32.75";

(iii) in sub-paragraph (3), for "£80.01" substitute "£81.37";

(iv) in sub-paragraph (4), for "£45.60" substitute "£46.40".

7. In Schedule 5 (capital disregards: pensioners), in paragraph 16(1)(a), after "the We Love Manchester Emergency Fund," insert "the Victims of Overseas Terrorism Compensation Scheme,".

8. In Schedule 6 (determining eligibility for a reduction: persons who are not pensioners)—

(a) in paragraph 5(1)—

(i) in paragraph (a), for "£17.35" substitute "£18.70";

(ii) in paragraph (b), for "£5.80" substitute "£6.25";

(b) in paragraph 5(2)—

(i) in paragraph (a), for "£256.00" substitute "£266.00";

(ii) ym mharagraff (b), yn lle "£256.00", "£445.00" ac "£11.55" rhodder "£266.00", "£463.00" a "£12.45" yn y drefn honno;

(iii) ym mharagraff (c), yn lle "£445.00", "£554.00" a "£14.50" rhodder "£463.00", "£577.00" a "£15.65" yn y drefn honno;

(c) ym mharagraff 5(9)(b), ar ôl "Cronfa Argyfwng We Love Manchester" mewnosoder ", y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor";

(d) ym mharagraff 21(15)(c) (trin costau gofal plant), yn lle "171ZZ" rhodder "171ZZ6";

(e) ym mharagraff 23(c) (diystyru newidiadau mewn treth, cyfraniadau etc)—

(i) ar ôl "cyfraniadau Dosbarth 1 o dan y Ddeddf honno," yn lle "y" rhodder "neu'r";

(ii) yn y testun Saesneg, hepgorer "or the amount specified in section 11(4)(a) of that Act (lower profits threshold in relation to Class 2 contributions)";

(iii) yn y testun Cymraeg, hepgorer "neu'r swm a bennir yn adran 11(4) o'r Ddeddf honno (trothwy elw isel mewn perthynas â chyfraniadau Dosbarth 2)";

(f) ym mharagraff 25(3) (cyfrifo didyniad treth a chyfraniadau enillwyr hunangyflogedig), hepgorer paragraff (a) a'r "a" ar ei ôl.

9. Yn Atodlen 7 (symiau cymwysadwy: personau nad ydynt yn bensiynwyr)—

(a) yng ngholofn (2) o'r Tabl ym mharagraff 1 (lwfansau personol)—

(i) yn is-baragraff (1), yn lle "£96.45", yn y ddau le y mae'n digwydd, rhodder "£98.10" ac yn lle "£76.35" rhodder "£77.65";

(ii) yn is-baragraff (2), yn lle "£96.45" rhodder "£98.10";

(iii) yn is-baragraff (3), yn lle "£151.45" rhodder "£154.00";

(b) yng ngholofn (2) o'r Tabl ym mharagraff 3(1), yn lle "£83.24", yn y ddau le y mae'n digwydd, rhodder "£84.66";

(c) ym mharagraff 4(1)(b) (premiwm teulu), yn lle "£19.15" rhodder "£19.48";

(ii) in paragraph (b), for "£256.00", "£445.00" and "£11.55" substitute "£266.00", "£463.00" and "£12.45" respectively;

(iii) in paragraph (c), for "£445.00", "£554.00" and "£14.50" substitute "£463.00", "£577.00" and "£15.65" respectively;

(c) in paragraph 5(9)(b), after "the We Love Manchester Emergency Fund" insert ", the Victims of Overseas Terrorism Compensation Scheme";

(d) in paragraph 21(15)(c) (treatment of child care charges), for "171ZZ" substitute "171ZZ6";

(e) in paragraph 23(c) (disregard of changes in tax, contributions etc)—

(i) after "Class 1 contributions under that Act," insert "or";

(ii) in the English language text, omit "or the amount specified in section 11(4)(a) of that Act (lower profits threshold in relation to Class 2 contributions)";

(iii) in the Welsh language text, omit "neu'r swm a bennir yn adran 11(4) o'r Ddeddf honno (trothwy elw isel mewn perthynas â chyfraniadau Dosbarth 2)";

(f) in paragraph 25(3) (calculation of deduction of tax and contributions of self-employed earners), omit paragraph (a) and the "and" after it.

9. In Schedule 7 (applicable amounts: persons who are not pensioners)—

(a) in column (2) of the Table in paragraph 1 (personal allowances)—

(i) in sub-paragraph (1), for "£96.45", in both places it occurs, substitute "£98.10" and for "£76.35" substitute "£77.65";

(ii) in sub-paragraph (2), for "£96.45" substitute "£98.10";

(iii) in sub-paragraph (3), for "£151.45" substitute "£154.00";

(b) in column (2) of the Table in paragraph 3(1), for "£83.24", in both places it occurs, substitute "£84.66";

(c) in paragraph 4(1)(b) (family premium), for "£19.15" substitute "£19.48";

(d) yn yr ail golofn (swm) o'r Tabl ym mharagraff 17 (symiau'r premiymau a bennir yn Rhan 3)—

(i) yn is-baragraff (1), yn lle "£42.50" a "£60.60" rhodder "£43.20" a "£61.65" yn y drefn honno;

(ii) yn is-baragraff (2), yn lle "£81.50", yn y ddau le y mae'n digwydd, rhodder "£82.90" ac yn lle "£163.00" rhodder "£165.80";

(iii) yn is-baragraff (3), yn lle "£80.01" rhodder "£81.37";

(iv) yn is-baragraff (4), yn lle "£45.60" rhodder "£46.40";

(v) yn is-baragraff (5), yn lle "£32.20", "£20.85" a "£29.75" rhodder "£32.75", "£21.20" a "£30.25" yn y drefn honno;

(e) ym mharagraff 23, yn lle "£35.95" rhodder "£36.55";

(f) ym mharagraff 24, yn lle "£47.70" rhodder "£48.50".

10. Yn Atodlen 10 (diystyriadau cyfalaf: personau nad ydynt yn bensiynwyr), ym mharagraff 29(1) ar ôl "Cronfa Argyfwng We Love Manchester," mewnosoder "y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor,".

11. Yn Atodlen 12 (pob ceisydd: materion y mae'n rhaid eu cynnwys mewn cynllun awdurdod — materion gweithdrefnol), ar ôl paragraff 7 mewnosoder—

"**Ceisiadau: hawlwyr credyd cynhwysol**

7A. Caniateir trin cais fel pe bai wedi ei wneud pan fo—

(a) person wedi gwneud hawliad am gredyd cynhwysol,

(b) yr Ysgrifennydd Gwladol wedi cyflenwi gwybodaeth berthnasol mewn perthynas â'r person hwnnw yn unol ag adran 131 o Ddeddf Diwygio Lles 2012(**1**) i'r awdurdod sy'n gweinyddu gostyngiad treth gyngor, ac

(c) y person hwnnw yn atebol i dalu treth gyngor i'r awdurdod hwnnw."

(**1**) 2012 p. 5. Mae adran 131 wedi ei diwygio gan Atodlen 14 i'r Ddeddf honno, ond nid yw'r diwygiadau hynny mewn grym eto. Diwygiwyd adran 131 gan adran 20 o Ddeddf Diwygio Lles a Gwaith 2016 (p. 7) a chan adran 4 o Ddeddf Cymru 2014 (p. 29).

(d) in the second column (amount) of the Table in paragraph 17 (amounts of premiums specified in Part 3)—

(i) in sub-paragraph (1), for "£42.50" and "£60.60" substitute "£43.20" and "£61.65" respectively;

(ii) in sub-paragraph (2), for "£81.50", in both places it occurs, substitute "£82.90" and for "£163.00" substitute "£165.80";

(iii) in sub-paragraph (3), for "£80.01" substitute "£81.37";

(iv) in sub-paragraph (4), for "£45.60" substitute "£46.40";

(v) in sub-paragraph (5), for "£32.20", "£20.85" and "£29.75" substitute "£32.75", "£21.20" and "£30.25" respectively;

(e) in paragraph 23, for "£35.95" substitute "£36.55";

(f) in paragraph 24, for "£47.70" substitute "£48.50".

10. In Schedule 10 (capital disregards: persons who are not pensioners), in paragraph 29(1) after "the We Love Manchester Emergency Fund," insert "the Victims of Overseas Terrorism Compensation Scheme,".

11. In Schedule 12 (all applicants: matters that must be included in an authority's scheme — procedural matters), after paragraph 7 insert—

"**Applications: universal credit claimants**

7A. An application may be treated as made where—

(a) a person has made a claim for universal credit,

(b) the Secretary of State has supplied relevant information in relation to that person in accordance with section 131 of the Welfare Reform Act 2012(**1**) to the authority administering a council tax reduction, and

(c) that person is liable to pay council tax to that authority."

(**1**) 2012 c. 5. Section 131 is amended by Schedule 14 to that Act, but those amendments are not yet in force. Section 131 was amended by section 20 of the Welfare Reform and Work Act 2016 (c. 7) and by section 4 of the Wales Act 2014 (c. 29).

Diwygio Rheoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Cynllun Diofyn) (Cymru) 2013

12. Mae'r cynllun a nodir yn yr Atodlen i Reoliadau Cynlluniau Gostyngiadau'r Dreth Gyngor (Cynllun Diofyn) (Cymru) 2013(**1**) wedi ei ddiwygio yn unol â rheoliadau 13 i 23.

13. Ym mharagraff 2(1) (dehongli)—

(a) yn y diffiniad o "person cymwys", ar ôl "Cronfa Argyfwng We Love Manchester," mewnosoder "y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor,";

(b) ar ôl y diffiniad o "taliad niwed drwy frechiad" mewnosoder—

"ystyr "y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor" ("*the Victims of Overseas Terrorism Compensation Scheme*") yw'r cynllun sy'n dwyn yr enw hwnnw a sefydlwyd gan y Weinyddiaeth Gyfiawnder yn 2012 o dan adran 47 o Ddeddf Trosedd a Diogelwch 2010;".

14. Ym mharagraff 19(5) (dosbarth o bersonau a eithrir o'r cynllun hwn: personau sydd i'w trin fel rhai nad ydynt ym Mhrydain Fawr)—

(a) ym mharagraff (e)(ii), yn lle "consesiwn Amddifadedd Trais Domestig" rhodder "consesiwn Dioddefwyr Mudol Cam-drin Domestig";

(b) ar ddiwedd paragraff (n) hepgorer "neu";

(c) ar ôl paragraff (o), mewnosoder—

"(p) yn berson ym Mhrydain Fawr a oedd yn preswylio yn Sudan cyn 15 Ebrill 2023, a adawodd Sudan mewn cysylltiad â'r trais a wnaeth ddwysáu yn gyflym ar 15 Ebrill 2023 yn Khartoum a ledled Sudan ac—

(i) y rhoddwyd caniatâd iddo yn unol â rheolau mewnfudo a wnaed o dan adran 3(2) o Ddeddf Mewnfudo 1971,

(ii) sydd â hawl i breswylio yn y Deyrnas Unedig o fewn yr ystyr a roddir yn adran 2 o'r Ddeddf honno, neu

(**1**) O.S. 2013/3035 (Cy. 303), a ddiwygiwyd gan O.S. 2014/66 (Cy. 6), O.S. 2014/513, O.S. 2014/825 (Cy. 83), O.S. 2014/852, O.S. 2015/44 (Cy. 3), O.S. 2015/971, O.S. 2016/50 (Cy. 21), O.S. 2017/46 (Cy. 20), O.S. 2018/14 (Cy. 7), O.S. 2019/11 (Cy. 5), O.S. 2020/16 (Cy. 2), O.S. 2021/34 (Cy. 9), O.S. 2022/51 (Cy. 19), O.S. 2022/634, O.S. 2022/1329, O.S. 2023/47 (Cy. 6), O.S. 2023/1071 ac O.S. 2024/56 (Cy. 16).

Amendments to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013

12. The scheme set out in the Schedule to the Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2013(**1**) is amended in accordance with regulations 13 to 23.

13. In paragraph 2(1) (interpretation)—

(a) in the definition of "qualifying person", after "the We Love Manchester Emergency Fund," insert "the Victims of Overseas Terrorism Compensation Scheme,";

(b) after the definition of "vaccine damage payment" insert—

""the Victims of Overseas Terrorism Compensation Scheme" ("*y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor*") means the scheme of that name established by the Ministry of Justice in 2012 under section 47 of the Crime and Security Act 2010;".

14. In paragraph 19(5) (class of person excluded from this scheme: persons treated as not being in Great Britain)—

(a) in paragraph (e)(ii) for "Destitution Domestic Violence concession" substitute "Migrant Victims of Domestic Abuse concession";

(b) at the end of paragraph (n) omit "or";

(c) after paragraph (o) insert—

"(p) a person in Great Britain who was residing in Sudan before 15 April 2023, left Sudan in connection with the violence which rapidly escalated on 15 April 2023 in Khartoum and across Sudan and—

(i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971,

(ii) has a right of abode in the United Kingdom within the meaning given in section 2 of that Act, or

(**1**) S.I. 2013/3035 (W. 303), amended by S.I. 2014/66 (W. 6), S.I. 2014/513, S.I. 2014/825 (W. 83), S.I. 2014/852, S.I. 2015/44 (W. 3), S.I. 2015/971, S.I. 2016/50 (W. 21), S.I. 2017/46 (W. 20), S.I. 2018/14 (W. 7), S.I. 2019/11 (W. 5), S.I. 2020/16 (W. 2), S.I. 2021/34 (W. 9), S.I. 2022/51 (W. 19), S.I. 2022/634, S.I. 2022/1329, S.I. 2023/47 (W. 6), S.I. 2023/1071 and S.I. 2024/56 (W. 16).

(iii) nad yw'n ofynnol iddo gael caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi yn unol ag adran 3ZA o'r Ddeddf honno; neu

(q) yn berson ym Mhrydain Fawr a oedd yn preswylio yn Israel, y Lan Orllewinol, Llain Gaza, Dwyrain Jerwsalem, Ucheldiroedd Golan neu Libanus yn union cyn 7 Hydref 2023, a adawodd Israel, y Lan Orllewinol, Llain Gaza, Dwyrain Jerwsalem, Ucheldiroedd Golan neu Libanus mewn cysylltiad ag ymosodiad terfysgol Hamas yn Israel ar 7 Hydref 2023 neu'r trais a wnaeth ddwysáu yn gyflym yn y rhanbarth yn dilyn yr ymosodiad ac—

(i) y rhoddwyd caniatâd iddo yn unol â rheolau mewnfudo a wnaed o dan adran 3(2) o Ddeddf Mewnfudo 1971,

(ii) sydd â hawl i breswylio yn y Deyrnas Unedig o fewn yr ystyr a roddir yn adran 2 o'r Ddeddf honno, neu

(iii) nad yw'n ofynnol iddo gael caniatâd i ddod i mewn i'r Deyrnas Unedig neu i aros ynddi yn unol ag adran 3ZA o'r Ddeddf honno."

15. Ym mharagraff 28 (didyniadau annibynyddion: pensiynwyr a phersonau nad ydynt yn bensiynwyr)—

(a) yn is-baragraff (1)—

(i) ym mharagraff (a), yn lle "£17.35" rhodder "£18.70";

(ii) ym mharagraff (b), yn lle "£5.80" rhodder "£6.25";

(b) yn is-baragraff (2)—

(i) ym mharagraff (a), yn lle "£256.00" rhodder "£266.00";

(ii) ym mharagraff (b), yn lle "£256.00", "£445.00" ac "£11.55" rhodder "£266.00", "£463.00" a "£12.45" yn y drefn honno;

(iii) ym mharagraff (c), yn lle "£445.00", "£554.00" a "£14.50" rhodder "£463.00", "£577.00" a "£15.65" yn y drefn honno;

(c) yn is-baragraff (9)(b), ar ôl "Cronfa Argyfwng We Love Manchester" mewnosoder ", y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor".

(iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act; or

(q) a person in Great Britain who was residing in Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon immediately before 7 October 2023, left Israel, the West Bank, the Gaza Strip, East Jerusalem, the Golan Heights or Lebanon in connection with the Hamas terrorist attack in Israel on 7 October 2023 or the violence which rapidly escalated in the region following the attack and—

(i) has been granted leave in accordance with immigration rules made under section 3(2) of the Immigration Act 1971,

(ii) has a right of abode in the United Kingdom within the meaning of section 2 of that Act, or

(iii) does not require leave to enter or remain in the United Kingdom in accordance with section 3ZA of that Act."

15. In paragraph 28 (non-dependant deductions: pensioners and persons who are not pensioners)—

(a) in sub-paragraph (1)—

(i) in paragraph (a), for "£17.35" substitute "£18.70";

(ii) in paragraph (b), for "£5.80" substitute "£6.25";

(b) in sub-paragraph (2)—

(i) in paragraph (a), for "£256.00" substitute "£266.00";

(ii) in paragraph (b), for "£256.00", "£445.00" and "£11.55" substitute "£266.00", "£463.00" and "£12.45" respectively;

(iii) in paragraph (c), for "£445.00", "£554.00" and "£14.50" substitute "£463.00", "£577.00" and "£15.65" respectively;

(c) in sub-paragraph (9)(b), after "the We Love Manchester Emergency Fund" insert ", the Victims of Overseas Terrorism Compensation Scheme".

16. Ym mharagraff 55(15)(c) (trin costau gofal plant), yn lle "171ZZ" rhodder "171ZZ6".

17. Ym mharagraff 57(c) (diystyru newidiadau mewn treth, cyfraniadau etc)—

(a) ar ôl "cyfraniadau Dosbarth 1 o dan y Ddeddf honno,", yn lle "y" rhodder "neu'r";

(b) yn y testun Saesneg, hepgorer "or the amount specified in section 11(4)(a) of that Act (lower profits threshold in relation to Class 2 contributions)";

(c) yn y testun Cymraeg, hepgorer "neu'r swm a bennir yn adran 11(4) o'r Ddeddf honno (trothwy elw isel mewn perthynas â chyfraniadau Dosbarth 2)".

18. Ym mharagraff 59(3) (cyfrifo didyniad treth a chyfraniadau enillwyr hunangyflogedig), hepgorer paragraff (a) a'r "a" ar ei ôl.

19. Yn Atodlen 1 (materion gweithdrefnol), ar ôl paragraff 7 mewnosoder—

"**Ceisiadau: hawlwyr credyd cynhwysol**

7A. Caniateir trin cais fel pe bai wedi ei wneud pan fo—

(a) person wedi gwneud hawliad am gredyd cynhwysol,

(b) yr Ysgrifennydd Gwladol wedi cyflenwi gwybodaeth berthnasol mewn perthynas â'r person hwnnw yn unol ag adran 131 o Ddeddf Diwygio Lles 2012 i'r awdurdod sy'n gweinyddu gostyngiad treth gyngor, ac

(c) y person hwnnw yn atebol i dalu treth gyngor i'r awdurdod hwnnw."

20. Yn Atodlen 2 (symiau cymwysadwy: pensiynwyr)—

(a) yng ngholofn (2) o'r Tabl ym mharagraff 1 (lwfans personol)—

(i) yn is-baragraff (1), yn lle "£235.20" rhodder "£244.00";

(ii) yn is-baragraff (2), yn lle "£352.00" rhodder "£366.00";

(iii) yn is-baragraff (3), yn lle "£352.00" a "£116.80" rhodder "£366.00" a "£121.60" yn y drefn honno;

(b) yng ngholofn (2) o'r Tabl ym mharagraff 2(1) (symiau plentyn neu berson ifanc), yn lle "£83.24", yn y ddau le y mae'n digwydd, rhodder "£84.66";

16. In paragraph 55(15)(c) (treatment of child care charges), for "171ZZ" substitute "171ZZ6".

17. In paragraph 57(c) (disregard of changes in tax, contributions etc)—

(a) after "Class 1 contributions under that Act," insert "or";

(b) in the English language text, omit "or the amount specified in section 11(4)(a) of that Act (lower profits threshold in relation to Class 2 contributions)";

(c) in the Welsh language text, omit "neu'r swm a bennir yn adran 11(4) o'r Ddeddf honno (trothwy elw isel mewn perthynas â chyfraniadau Dosbarth 2)".

18. In paragraph 59(3) (calculation of deduction of tax and contributions of self-employed earners), omit paragraph (a) and the "and" after it.

19. In Schedule 1 (procedural matters), after paragraph 7 insert—

"**Applications: universal credit claimants**

7A. An application may be treated as made where—

(a) a person has made a claim for universal credit,

(b) the Secretary of State has supplied relevant information in relation to that person in accordance with section 131 of the Welfare Reform Act 2012 to the authority administering a council tax reduction, and

(c) that person is liable to pay council tax to that authority."

20. In Schedule 2 (applicable amounts: pensioners)—

(a) in column (2) of the Table in paragraph 1 (personal allowance)—

(i) in sub-paragraph (1), for "£235.20" substitute "£244.40";

(ii) in sub-paragraph (2), for "£352.00" substitute "£366.00";

(iii) in sub-paragraph (3), for "£352.00" and "£116.80" substitute "£366.00" and "£121.60" respectively;

(b) in column (2) of the Table in paragraph 2(1) (child or young person amounts), for "£83.24", in both places it occurs, substitute "£84.66";

(c) ym mharagraff 3 (premiwm teulu), yn lle "£19.15" rhodder "£19.48";

(d) yn yr ail golofn (swm) yn y Tabl ym mharagraff 12 (symiau'r premiymau a bennir yn Rhan 3)—

(i) yn is-baragraff (1), yn lle "£81.50" yn y ddau le y mae'n digwydd, rhodder "£82.90" ac yn lle "£163.00" rhodder "£165.80";

(ii) yn is-baragraff (2), yn lle "£32.20" rhodder "£32.75";

(iii) yn is-baragraff (3), yn lle "£80.01" rhodder "£81.37";

(iv) yn is-baragraff (4), yn lle "£45.60" rhodder "£46.40".

21. Yn Atodlen 3 (symiau cymwysadwy: personau nad ydynt yn bensiynwyr)—

(a) yng ngholofn (2) o'r Tabl ym mharagraff 1 (lwfansau personol)—

(i) yn is-baragraff (1), yn lle "£96.45", yn y ddau le y mae'n digwydd, rhodder "£98.10" ac yn lle "£76.35" rhodder "£77.65";

(ii) yn is-baragraff (2), yn lle "£96.45" rhodder "£98.10";

(iii) yn is-baragraff (3), yn lle "£151.45" rhodder "£154.00";

(b) yng ngholofn (2) o'r Tabl ym mharagraff 3(1) (swm), yn lle "£83.24", yn y ddau le y mae'n digwydd, rhodder "£84.66";

(c) ym mharagraff 4(1)(b) (premiwm teulu), yn lle "£19.15" rhodder "£19.48";

(d) yn yr ail golofn (swm) o'r Tabl ym mharagraff 17 (symiau'r premiymau a bennir yn Rhan 3)—

(i) yn is-baragraff (1), yn lle "£42.50" a "£60.60" rhodder "£43.20" a "£61.65" yn y drefn honno;

(ii) yn is-baragraff (2), yn lle "£81.50", yn y ddau le y mae'n digwydd, rhodder "£82.90" ac yn lle "£163.00" rhodder "£165.80";

(iii) yn is-baragraff (3), yn lle "£80.01" rhodder "£81.37";

(iv) yn is-baragraff (4), yn lle "£45.60" rhodder "£46.40";

(v) yn is-baragraff (5), yn lle "£32.20", "£20.85" a "£29.75" rhodder "£32.75", "£21.20" a "£30.25" yn y drefn honno;

(c) in paragraph 3 (family premium), for "£19.15" substitute "£19.48";

(d) in the second column (amount) of the Table in paragraph 12 (amounts of premium specified in Part 3)—

(i) in sub-paragraph (1), for "£81.50" in both places it occurs, substitute "£82.90" and for "£163.00" substitute "£165.80";

(ii) in sub-paragraph (2), for "£32.20" substitute "£32.75";

(iii) in sub-paragraph (3), for "£80.01" substitute "£81.37";

(iv) in sub-paragraph (4), for "£45.60" substitute "£46.40".

21. In Schedule 3 (applicable amounts: persons who are not pensioners)—

(a) in column (2) of the Table in paragraph 1 (personal allowances)—

(i) in sub-paragraph (1), for "£96.45", in both places it occurs, substitute "£98.10" and for "£76.35" substitute "£77.65";

(ii) in sub-paragraph (2), for "£96.45" substitute "£98.10";

(iii) in sub-paragraph (3), for "£151.45" substitute "£154.00";

(b) in column (2) of the Table in paragraph 3(1) (amount), for "£83.24", in both places it occurs, substitute "£84.66";

(c) in paragraph 4(1)(b) (family premium), for "£19.15" substitute "£19.48";

(d) in the second column (amount) of the Table in paragraph 17 (amount of premiums specified in Part 3)—

(i) in sub-paragraph (1), for "£42.50" and "£60.60" substitute "£43.20" and "£61.65" respectively;

(ii) in sub-paragraph (2), for "£81.50", in both places it occurs, substitute "£82.90" and for "£163.00" substitute "£165.80";

(iii) in sub-paragraph (3), for "£80.01" substitute "£81.37";

(iv) in sub-paragraph (4), for "£45.60" substitute "£46.40";

(v) in sub-paragraph (5), for "£32.20", "£20.85" and "£29.75" substitute "£32.75", "£21.20" and "£30.25" respectively;

(e) ym mharagraff 23, yn lle “£35.95” rhodder “£36.55”;

(f) ym mharagraff 24, yn lle “£47.70” rhodder “£48.50”.

22. Yn Atodlen 8 (diystyriadau cyfalaf: pensiynwyr), ym mharagraff 16(1)(a), ar ôl “Cronfa Argyfwng We Love Manchester,” mewnosoder “y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor,”.

23. Yn Atodlen 9 (diystyriadau cyfalaf: personau nad ydynt yn bensiynwyr), ym mharagraff 29(1), ar ôl “Cronfa Argyfwng We Love Manchester,” mewnosoder “y Cynllun Digolledu Dioddefwyr Terfysgaeth Dramor,”.

(e) in paragraph 23, for “£35.95” substitute “£36.55”;

(f) in paragraph 24, for “£47.70” substitute “£48.50”.

22. In Schedule 8 (capital disregards: pensioners), in paragraph 16(1)(a), after “the We Love Manchester Emergency Fund,” insert “the Victims of Overseas Terrorism Compensation Scheme,”.

23. In Schedule 9 (capital disregards: persons who are not pensioners), in paragraph 29(1), after “the We Love Manchester Emergency Fund,” insert “the Victims of Overseas Terrorism Compensation Scheme,”.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a’r Gymraeg, un o Weinidogion Cymru
22 Ionawr 2025

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
22 January 2025

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