

# HYSBYSIAD YNGHYLCH GWELLIANNAU NOTICE OF AMENDMENTS

Cyflwynwyd ar 30 Mai 2022  
Tabled on 30 May 2022

## Bil Deddfau Trethi Cymru etc. (Pŵer i Addasu) Welsh Tax Acts etc. (Power to Modify) Bill

- Llyr Gruffydd** 7  
**Gyda chefnogaeth / Supported by: Peter Fox**  
Section 1, page 1, leave out lines 10 to 11.  
Adran 1, tudalen 1, hepgorer llinellau 11 hyd at 12.
- Llyr Gruffydd** 8  
**Gyda chefnogaeth / Supported by: Peter Fox**  
Section 1, page 1, leave out lines 12 to 13.  
Adran 1, tudalen 1, hepgorer llinellau 13 hyd at 14.
- Llyr Gruffydd** 9  
**Gyda chefnogaeth / Supported by: Peter Fox**  
Section 1, page 1, leave out lines 14 to 16.  
Adran 1, tudalen 1, hepgorer llinellau 15 hyd at 17.
- Llyr Gruffydd** 10  
**Gyda chefnogaeth / Supported by: Peter Fox**  
Section 1, page 1, leave out lines 17 to 18.  
Adran 1, tudalen 1, hepgorer llinellau 18 hyd at 20.
- Llyr Gruffydd** 11  
**Gyda chefnogaeth / Supported by: Peter Fox**  
Page 2, after line 27, insert a new section –



**[ ] Regulations under section 1: expiry of power to make new regulations**

- (1) No regulations may be made under section 1 after the end of the period of five years beginning with the date on which this Act receives Royal Assent.
- (2) Subsection (1) does not affect the continuation in force of regulations made under section 1 at or before the end of the period mentioned in that subsection.
- (3) The Welsh Ministers may, by order, extend the period mentioned in subsection (1) by a further period of up to two years.
- (4) The power to make an order under subsection (3) is exercisable by statutory instrument.
- (5) A statutory instrument containing an order under subsection (3) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of Senedd Cymru.
- (6) A draft instrument laid under subsection (5) may not be approved by a resolution of Senedd Cymru until after the expiry of the period of 60 days beginning with the day on which the draft instrument is laid.
- (7) In calculating the period of 60 days mentioned in subsection (6), no account is to be taken of any time during which Senedd Cymru is –
  - (a) dissolved, or
  - (b) in recess for more than 4 days.’.

Tudalen 2, ar ôl llinell 30, mewnosoder adran newydd –

**[ ] Rheoliadau o dan adran 1: pŵer i wneud rheoliadau newydd yn dod i ben**

- (1) Ni chaniateir gwneud rheoliadau o dan adran 1 ar ôl diwedd y cyfnod o bum mlynedd sy’n dechrau â’r dyddiad y caiff y Ddeddf hon y Cydsyniad Brenhinol.
- (2) Nid yw is-adran (1) yn effeithio ar barhad mewn grym reoliadau a wneir o dan adran 1 ar ddiwedd y cyfnod a grybwyllir yn yr is-adran honno neu cyn diwedd y cyfnod hwnnw.
- (3) Caiff Gweinidogion Cymru, drwy orchymyn, estyn y cyfnod a grybwyllir yn is-adran (1) gan gyfnod arall o hyd at ddwy flynedd.
- (4) Mae’r pŵer i wneud gorchymyn o dan is-adran (3) yn arferadwy drwy offeryn statudol.
- (5) Ni chaniateir gwneud offeryn statudol sy’n cynnwys gorchymyn o dan is-adran (3) oni bai bod drafft o’r offeryn wedi ei osod gerbron Senedd Cymru, ac wedi ei gymeradwyo ganddi drwy benderfyniad.
- (6) Ni chaniateir cymeradwyo offeryn drafft a osodir o dan is-adran (5) drwy benderfyniad gan Senedd Cymru tan ar ôl i’r cyfnod o 60 niwrnod, sy’n dechrau â’r diwrnod y gosodir yr offeryn drafft, ddod i ben.
- (7) Wrth gyfrifo’r cyfnod o 60 niwrnod a grybwyllir yn is-adran (6), rhaid diystyru unrhyw adeg pan fo Senedd Cymru –
  - (a) wedi ei diddymu, neu
  - (b) ar doriad am fwy na 4 diwrnod.’.



**Peter Fox** 12

**Gyda chefnogaeth / Supported by: Llyr Gruffydd**

Section 1, page 1, leave out line 21.

Adran 1, tudalen 1, hepgorer llinell 23.

**Peter Fox** 13

**Gyda chefnogaeth / Supported by: Llyr Gruffydd**

Section 1, page 1, after line 32, insert –

“protecting against tax avoidance” (“*amddiffyn rhag osgoi trethi*”) means counteracting tax advantages arising from artificial tax avoidance arrangements (within the meaning of Part 3A of the Tax Collection and Management (Wales) Act 2016 (anaw 6)).’.

Adran 1, tudalen 1, ar ôl llinell 27, mewnosoder –

‘ystyr “*amddiffyn rhag osgoi trethi*” (“*protecting against tax avoidance*”) yw gwrthweithio manteision treth sy’n deillio o drefniadau artiffisial i osgoi trethi (o fewn ystyr Rhan 3A o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6)).’.

**Peter Fox** 14

**Gyda chefnogaeth / Supported by: Llyr Gruffydd**

Section 2, page 2, line 6, after ‘penalty’, insert ‘(but see section 3)’.

Adran 2, tudalen 2, llinell 6, ar ôl ‘ôl-weithredol’, mewnosoder ‘(ond gweler adran 3)’.

**Peter Fox** 15

**Gyda chefnogaeth / Supported by: Llyr Gruffydd**

Section 2, page 2, leave out lines 12 to 13.

Adran 2, tudalen 2, hepgorer llinellau 12 hyd at 13.

**Peter Fox** 16

**Gyda chefnogaeth / Supported by: Llyr Gruffydd**

Section 2, page 2, after line 25, insert –

‘(d) provisions of the Welsh Tax Acts which confer power on the Welsh Ministers to make subordinate legislation.’.

Adran 2, tudalen 2, ar ôl llinell 26, mewnosoder –

‘(d) darpariaethau o Ddeddfau Trethi Cymru sy’n rhoi pŵer i Weinidogion Cymru i wneud is-deddfwriaeth.’.

**Peter Fox**

17

**Gyda chefnogaeth / Supported by: Llyr Gruffydd**

Page 2, line 29, leave out section 3 and insert –

**[ ] Policy statement: regulations under section 1 that have retrospective effect**

- (1) Regulations under section 1 may only make provision that has retrospective effect in accordance with a policy statement approved by Senedd Cymru under this section.
- (2) The Welsh Ministers must lay before Senedd Cymru a draft policy statement before the end of the period of 3 months beginning with the date on which this Act receives Royal Assent.
- (3) The Welsh Ministers may lay before Senedd Cymru a revised draft policy statement at any other time.
- (4) The standing orders must provide for a committee of Senedd Cymru to report on a draft policy statement laid under this section before the end of the period of 3 months beginning with the date on which the statement is laid.
- (5) A policy statement may not be approved by a resolution of Senedd Cymru until after a committee has reported in accordance with subsection (4).
- (6) The Welsh Ministers must publish a policy statement approved by Senedd Cymru under this section.
- (7) In calculating the period of 3 months mentioned in subsection (4), no account is to be taken of any time during which Senedd Cymru is –
  - (a) dissolved, or
  - (b) in recess for more than 4 days.
- (8) In this section –

“policy statement” means a statement of policy made by the Welsh Ministers with respect to the exercise of the power under section 1 to make regulations that have retrospective effect.’.

Tudalen 2, llinell 32, hepgorer adran 3 a mewnosoder –

**[ ] Datganiad polisi: rheoliadau o dan adran 1 sy'n cael effaith ôl-weithredol**

- (1) Ni chaiff rheoliadau o dan adran 1 ond wneud darpariaeth sy'n cael effaith ôl-weithredol yn unol â datganiad polisi a gymeradwyir gan Senedd Cymru o dan yr adran hon.
- (2) Rhaid i Weinidogion Cymru osod datganiad polisi drafft gerbron Senedd Cymru cyn diwedd y cyfnod o 3 mis sy'n dechrau â'r dyddiad y caiff y Ddeddf hon y Cydsyniad Brenhinol.
- (3) Caiff Gweinidogion Cymru osod datganiad polisi drafft diwygiedig gerbron Senedd Cymru ar unrhyw adeg arall.
- (4) Rhaid i'r rheolau sefydlog ddarparu bod un o bwyllgorau Senedd Cymru yn cyflwyno adroddiad ar ddatganiad polisi drafft a osodir o dan yr adran hon cyn diwedd y cyfnod o 3 mis sy'n dechrau â'r dyddiad y gosodir y datganiad.

- (5) Ni chaniateir cymeradwyo datganiad polisi drwy benderfyniad gan Senedd Cymru tan ar ôl i bwyllgor gyflwyno adroddiad yn unol ag is-adran (4).
- (6) Rhaid i Weinidogion Cymru gyhoeddi datganiad polisi a gymeradwyir gan Senedd Cymru o dan yr adran hon.
- (7) Wrth gyfrifo'r cyfnod o 3 mis a grybwyllir yn is-adran (4), rhaid diystyru unrhyw adeg pan fo Senedd Cymru –
  - (a) wedi ei diddymu, neu
  - (b) ar doriad am fwy na 4 diwrnod.
- (8) Yn yr adran hon –

ystyr “datganiad polisi” yw datganiad polisi a wneir gan Weinidogion Cymru mewn cysylltiad ag arfer y pŵer o dan adran 1 i wneud rheoliadau sy'n cael effaith ôl-weithredol.’.

**Peter Fox**

**18**

**Gyda chefnogaeth / Supported by: Llyr Gruffydd**

Section 5, page 3, line 32, leave out ‘under any of the Welsh Tax Acts or regulations made under any of those Acts, or to an increased amount of such’ and insert ‘or to an increased amount of’.

Adran 5, tudalen 3, llinell 34, hepgorer ‘o dan unrhyw un neu ragor o Ddeddfau Trethi Cymru neu reoliadau a wneir o dan unrhyw un neu ragor o’r Deddfau hynny, neu i swm uwch o gosb o’r fath’ a mewnosoder ‘neu i swm uwch o gosb’.

**Peter Fox**

**19**

**Gyda chefnogaeth / Supported by: Llyr Gruffydd**

Section 5, page 4, after line 2, insert –

‘(6) In this section –

“penalty” means a penalty under any of the following Acts or regulations made under any of those Acts –

- (a) the Welsh Tax Acts;
- (b) the Tax Collection and Management (Wales) Act 2016 (anaw 6).’.

Adran 5, tudalen 4, ar ôl llinell 2, mewnosoder –

‘(6) Yn yr adran hon –

ystyr “cosb” yw cosb o dan unrhyw un neu ragor o’r Deddfau neu’r rheoliadau a ganlyn a wneir o dan unrhyw un o’r Deddfau hynny –

- (a) Deddfau Trethi Cymru;
- (b) Deddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6).’.