

Y Pwyllgor Cyllid

Bil Casglu a Rheoli Trethi (Cymru)

**Ymatebion i'r Ymgynghoriad
Medi 2015**

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Finance Committee

Tax Collection and Management (Wales) Bill

**Consultation Responses
September 2015**

*Ar gael yn Gymraeg /Available in Welsh

	Organisation title (Welsh)	Organisation title (English)
TCM 1	Grŵp Diwygio Trethi Incwm Isel	Low Incomes Tax Reform Group (LITRG)
TCM 2	Archwilydd Cyffredinol Cymru	Auditor General for Wales *
TCM 3	CLA Cymru	CLA Cymru
TCM 4	Sefydliad Bevan	Bevan Foundation
TCM 5	Un Llais Cymru	One Voice Wales
TCM 6	Ombwdsmon Gwasanaethau Cyhoeddus Cymru	* Public Services Ombudsman for Wales
TCM 7	Deloitte	Deloitte
TCM 8	Ffederasiwn y Busenesau Bach (FSB) Cymru	Federation of Small Businesses (FSB) Wales
TCM 9	Sefydliad Cyfrifwyr Siartredig Cymru a Lloegr (ICAEW)	Institute of Chartered Accountants in England and Wales (ICAEW)
TCM 10	Sefydliad Siartredig Trethiant (CIOT)	Chartered Institute of Taxation (CIOT)
TCM 11	Cyfoeth Naturiol Cymru	Natural Resources Wales
TCM 12	Monmouthshire Mediation Practice	Monmouthshire Mediation Practice
TCM 13	Cyllid a Thollau EM (HMRC)	HM Revenue and Customs (HMRC)
TCM 14	Cymdeithas y Cyfreithwyr	The Law Society
TCM 15	Cymdeithas Llywodraeth Leol Cymru (WLGA)	Welsh Local Government Association (WLGA)