

Agenda – Y Pwyllgor Materion Cyfansoddiadol a Deddfwriaethol

Lleoliad: I gael rhagor o wybodaeth cysylltwch a:
Ystafell Bwyllgora 1 – Y Senedd **Gareth Williams**
Dyddiad: Dydd Llun, 24 Medi 2018 Clerc y Pwyllgor
Amser: 13.30 0300 200 6362
SeneddMCD@cynulliad.cymru

1 Cyflwyniad, ymddiheuriadau, dirprwyon a datgan buddiannau

2 Bil Rhentu Cartrefi (Ffioedd etc.) (Cymru): Sesiwn dystiolaeth

13.30

(Tudalennau 1 – 7)

Rebecca Evans AC, y Gweinidog Tai ac Adfywio

Emma Williams, Llywodraeth Cymru

Helen Kellaway, Llywodraeth Cymru

CLA(5)–22–18 – Papur briffio

[Bil Rhentu Cartrefi \(Ffioedd etc.\) \(Cymru\). fel y'i cyflwynwyd](#)

[Memorandwm esboniadol](#)

[Datganiad ar y bwriad polisi](#)

3 Offerynnau nad ydynt yn cynnwys materion i gyflwyno adroddiad arnynt o dan Reol Sefydlog 21.2 na 21.3

14.30

(Tudalennau 8 – 11)

CLA(5)–22–18 – Papur 1 – Offerynnau statudol sydd ag adroddiadau clir

Offerynnau'r Penderfyniad Negyddol

3.1 SL(5)254 – Gorchymyn Addysg a Gwella Iechyd Cymru (Trosglwyddo Staff, Eiddo, Rhwymedigaethau) (Cymru) 2018



3.2 SL(5)255 –Gorchymyn y Rhestrau Ardrethu (Dyddiad Prisio) (Cymru) 2018

4 Offerynnau sy'n cynnwys materion i gyflwyno adroddiad arnynt i'r Cynulliad o dan Reol Sefydlog 21.2 neu 21.3

Offerynnau'r Penderfyniad Negyddol

4.1 SL(5)253 – Rheoliadau Trwyddedu Petrolïwm (Ffioedd) (Cymru) 2018

(Tudalennau 12 – 53)

CLA(5)–22–18 – Papur 2 – Adroddiad

CLA(5)–22–18 – Papur 3 – Rheoliadau

CLA(5)–22–18 – Papur 4 – Memorandwm Esboniadol

Offerynnau Cyfansawdd Penderfyniad Negyddol

4.2 SL(5)243 – Cynllun Effeithlonrwydd Ynni'r Ymrwymiad Lleihau Carbon (Dirymu ac Arbedion)

(Tudalennau 54 – 121)

CLA(5)–22–18 – Papur 5 – Adroddiad

CLA(5)–22–18 – Papur 6 – Rheoliadau

CLA(5)–22–18 – Papur 7 – Memorandwm Esboniadol

Offerynnau'r Penderfyniad Cadarnhaol

4.3 SL(5)226 – Rheoliadau'r Ddeddf Cyfraith sy'n Deillio o'r Undeb Ewropeaidd (Cymru) 2018 (Diddymu) 2018

(Tudalennau 122 – 136)

CLA(5)–22–18 – Papur 8 – Adroddiad

CLA(5)–22–18 – Papur 9 – Rheoliadau

CLA(5)–22–18 – Papur 10 – Memorandwm Esboniadol

5 Offerynnau nad ydynt yn cynnwys materion i gyflwyno adroddiad arnynt o dan Reol Sefydlog 21.2 na 21.3 ond sydd â goblygiadau o ganlyniad i ymadawriad y DU â'r UE

Offerynnau'r Penderfyniad Negyddol

5.1 SL(5)252 – Rheoliadau Enseffalopathïau Sbyngffurf Trosglwyddadwy (Cymru) 2018

(Tudalen 137)

CLA(5)-22-18 – Papur 11 – Adroddiad

6 Papurau i'w nodi

14.45

6.1 Llythyr gan y Gweinidog Plant, Pobl Hŷn a Gofal Cymdeithasol: Bil Cyllido Gofal Plant Cymru

(Tudalennau 138 – 144)

CLA(5)-22-18 – Papur 12 – Llythyr gan y Gweinidog Plant, Pobl Hŷn a Gofal Cymdeithasol, 17 Medi 2018

6.2 Llythyr at Arweinydd y Tŷ: Deddf yr Undeb Ewropeaidd (Ymadael) 2018 – rheoliadau a wneir o dan Atodlen 4

(Tudalennau 145 – 146)

CLA(5)-22-18 – Papur 13 – Llythyr gan Arweinydd y Tŷ, 17 Medi 2018

7 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o'r cyfarfod ar gyfer y mater a ganlyn:

14.50

8 Trafod y Dystiolaeth: Bil Rhentu Cartrefi (Ffioedd etc) (Cymru)

9 Llywodraethiant yn y DU ar ôl gadael yr Undeb Ewropeaidd: Cytundeb Rhyng-Sefydliadol Drafft

(Tudalennau 147 – 150)

CLA(5)-22-18 – Papur 14 – Cytundeb Drafft

10 Pontio amaethyddol yn yr Alban

(Tudalennau 151 – 153)

CLA(5)–22–18 – Papur 15 – Papur Briffio'r Gwasanaeth Ymchwil

11 Gwaith diweddar Sefydliad y Llywodraeth ar waith rhynglywodraethol

(Tudalennau 154 – 157)

CLA(5)–22–18 – Papur 16 – Papur Briffio'r Gwasanaeth Ymchwil

Sesiwn Gyhoeddus

12 Bil Awtistiaeth (Cymru) – Sesiwn dystiolaeth 1

15.30

(Tudalennau 158 – 166)

Paul Davies AC, yr Aelod sy'n Gyfrifol am y Bil

Steve Boyce, Comisiwn y Cynulliad

Enrico Carpanini, Comisiwn y Cynulliad

CLA(5)–22–18 – Papur briffio

[Bil Awtistiaeth \(Cymru\), fel y'i cyflwynwyd](#) (PDF 93KB)

[Memorandwm Esboniadol](#) (PDF, 1MB)

[Datganiad ar y Bwriad Polisi](#)

13 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o'r cyfarfod ar gyfer y mater a ganlyn:

16.30

14 Trafod y Dystiolaeth: Bil Awtistiaeth (Cymru)

15 Protocol Drafft gyda Llywodraeth Cymru – Craffu ar Reoliadau a wneir o dan Ddeddf yr Undeb Ewropeaidd (Ymadael) 2018

CLA(5)-22-18 – Papur 17 – Protocol Drafft gyda Llywodraeth Cymru (Saesneg yn unig)

Mae cyfyngiadau ar y ddogfen hon

Eitem 3

Offerynnau Statudol sydd ag Adroddiadau Clir 17 Medi 2018

SL(5)238 – Gorchymyn Addysg (Y Cwricwlwm Cenedlaethol) (Trefniadau Asesu ar gyfer Darllen a Rhifedd) (Cymru) (Diwygio) 2018

Gweithdrefn: Negyddol

Mae adran 108 o Ddeddf Addysg 2002 yn darparu pŵer i Weinidogion Cymru i ragnodi drwy Orchymyn drefniadau asesu'r Cwricwlwm Cenedlaethol.

Mae Gorchymyn Addysg (Y Cwricwlwm Cenedlaethol) (Trefniadau Asesu ar gyfer Darllen a Rhifedd) (Cymru) 2013 (“Gorchymyn 2013”) yn rhoi effaith gyfreithiol i'r trefniadau asesu ar gyfer darllen a rhifedd i ddisgyblion sy'n mynychu ysgolion a gynhelir gan awdurdod lleol (ac eithrio unrhyw un a sefydlwyd mewn ysbyty) yng Nghymru. Yn benodol, mae Gorchymyn 2013 yn darparu bod rhaid i'r pennaeth anfon canlyniadau'r asesiadau darllen a rhifedd naill ai i'r Sefydliad Cenedlaethol er Ymchwil i Addysg (“y SCYA”) neu at Weinidogion Cymru.

Nid yw'r SCYA yn casglu canlyniadau'r asesiadau darllen a rhifedd mwyach. Rhaid i ganlyniadau'r asesiadau yn y dyfodol gael eu hanfon at Weinidogion Cymru yn unig. Yn unol â hynny, mae'r Gorchymyn hwn yn diwygio Gorchymyn 2013 er mwyn dileu unrhyw gyfeiriad at y SCYA (erthygl 2(a) ac (e)).

O'r adeg y daw'r Gorchymyn hwn i rym bydd disgybl yn gallu sefyll fersiwn ar-lein o'r asesiadau. Bydd y fersiynau ar-lein o'r asesiadau yn cael eu marcio'n awtomatig gan feddalwedd gyfrifiadurol a bydd y canlyniadau yn cael eu cyflwyno'n awtomatig i Weinidogion Cymru gan feddalwedd gyfrifiadurol. Yn yr achosion hynny nid yw'r ddyletswydd ar y pennaeth i farcio'r asesiadau yn unol â chynllun marcio'r PC (a ddiffinnir yn erthygl 2(1) o Orchymyn 2013) a chyflwyno marciau'r asesiadau i Weinidogion Cymru yn briodol. Yn unol â hynny, mae erthygl 2(b), (c) a (d) o'r Gorchymyn hwn yn



datgymhwyso'r dyletswyddau hynny ar gyfer y disgyblion hynny sy'n sefyll y fersiynau ar-lein o'r profion.

Rhiant-Ddeddf: Ddeddf Addysg 2002

Fe'u gwnaed ar: 03 Gorffennaf 2018

Fe'u gosodwyd ar: 04 Gorffennaf 2018

Yn dod i rym ar: 01 Medi 2018

SL(5)244 – Rheoliadau Cyngor y Gweithlu Addysg (Aelodaeth a Phenodi) (Cymru) (Diwygio) 2018

Gweithdrefn: Negyddol

Mae Rhan 2 o Ddeddf Addysg (Cymru) 2014 ("Deddf 2014") yn rhoi swyddogaethau i Gyngor y Gweithlu Addysg ("y Cyngor") mewn perthynas â phersonau y mae'n ofynnol iddynt gofrestru yn y gofrestr y mae'r Cyngor yn ei chynnal yn unol ag adran 9 o'r Ddeddf honno ("Personau Cofrestredig"). Mae'r categorïau o Personau Cofrestredig wedi eu nodi yn Nhabl 1 ym mharagraff 1 o Atodlen 2 i Ddeddf 2014.

Mae Atodlen 1 i Ddeddf 2014 yn darparu y bydd gan y Cyngor 14 o aelodau a benodir gan Weinidogion Cymru. Rhaid i saith o'r aelodau hynny gael eu penodi o blith enwebeion sefydliadau a nodir mewn Rheoliadau ("Cyrff Enwebu"). Mae'r rhestr o'r Cyrff Enwebu wedi ei nodi yn Atodlen 2 i Reoliadau Cyngor y Gweithlu Addysg (Aelodaeth a Phenodi) (Cymru) 2014 ("Rheoliadau 2014").

Mae'r Rheoliadau hyn yn diwygio Rhan 1 o Atodlen 2 i Reoliadau 2014 er mwyn hepgor paragraff 1 (y cofnod ar gyfer Undeb Cenedlaethol yr Athrawon (Cymru)) a pharagraff 7 (y cofnod ar gyfer Cymdeithas yr Athrawon a'r Darlithwyr). Mae'r Undebau hynny wedi uno bellach i greu undeb newydd sef yr Undeb Addysg Cenedlaethol. Felly, er mwyn adlewyrchu'r broses uno honno mae'r Undeb Addysg Cenedlaethol wedi ei ychwanegu at y rhestr o'r cyrff a nodir yn Rhan 1 o Atodlen 2 i Reoliadau 2014 (rheoliad 2(a)).



Diwygiwyd y categorïau o Bersonau Cofrestredig gan Orchymyn Cyngor y Gweithlu Addysg (Cofrestru Gweithwyr Ieuenctid, Gweithwyr Cymorth Ieuenctid ac Ymarferwyr Dysgu Seiliedig ar Waith) 2016 er mwyn cynnwys gweithwyr ieuenctid, gweithwyr cymorth ieuenctid, ac ymarferwyr dysgu seiliedig ar waith (“Categoriâu Newydd”).

Mae'r Rheoliadau hyn yn diwygio Atodlen 2 i Reoliadau 2014 er mwyn caniatáu i gyrff sy'n cynrychioli'r Categoriâu Newydd o Bersonau Cofrestredig enwebu personau i ddod yn aelodau o'r Cyngor. Yn unol â hynny mae'r Rheoliadau hyn yn ychwanegu at y rhestr o Gyrff Enwebu y canlynol (rheoliad 2(b))—

- (a) Council for Wales of Voluntary Youth Services Cyngor Cymreig y Gwasanaethau Ieuenctid Gwirfoddol;
- (b) Grŵp Prif Swyddogion Ieuenctid Cymru;
- (c) National Training Federation for Wales Ltd; a
- (ch) Safonau Addysg Hyfforddiant Cymru.

Rhiant–Ddeddf: Ddeddf Addysg (Cymru) 2014

Fe'u gwnaed ar: 17 Gorffennaf 2018

Fe'u gosodwyd ar: 19 Gorffennaf 2018

Yn dod i rym ar: 08 Awst 2018



SL(5)245 – Rheoliadau Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (Rhyddhad Adfer Safle) (Diwygio) 2018

Gweithdrefn: Cadarnhaol

Mae'r Rheoliadau hyn yn diwygio adran 29(1)(a) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017.

Mae'r gwelliant a wneir gan y Rheoliadau hyn yn galluogi'r rhyddhad adfer safle i gael ei gymhwyso i waredu deunydd sy'n cynnwys uwchbridd yn unig. Bydd y gwelliant yn cael effaith mewn perthynas â gwarediadau trethadwy a wnaed ar y dyddiad y daw'r rheoliadau i rym neu ar ôl hynny.

Rhiant–Ddeddf: Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017

Fe'u gwnaed ar:

Fe'u gosodwyd ar:

Yn dod i rym ar:



Eitem 4.1

SL(5)253 - Rheoliadau Trwyddedu Petrolewm (Ffioedd) (Cymru) 2018

Cefndir a Diben

Mae'r Rheoliadau hyn yn gwneud darpariaeth i Weinidogion Cymru godi ffioedd mewn cysylltiad â chais iddynt am drwydded petrolewm o dan Ddeddf Petrolewm 1998 ac ar gyfer cydsyniadau sy'n ofynnol o dan y trwyddedau hynny ar gyfer gweithgareddau a materion amrywiol a restrir.

Mae Adran 23 o Ddeddf Cymru 2017 yn trosglwyddo swyddogaethau trwyddedu o dan Ran 1 o Ddeddf Petrolewm 1998 i Weinidogion Cymru, mewn perthynas ag ardal arfordir Cymru. Daw'r darpariaethau hynny i rym ar 1 Hydref 2018 ac felly mae'r Rheoliadau hyn yn cael eu gwneud ar ymarfer rhagweladwy o bwerau.

Y weithdrefn

Negyddol.

Materion technegol: craffu

Ni nodwyd unrhyw bwyntiau i gyflwyno adroddiad arnynt o dan Reol Sefydlog 21.2 mewn perthynas â'r offeryn hwn.

Rhinweddau: craffu

Nodwyd tri phwynt i gyflwyno adroddiad arnynt o dan Reol Sefydlog 21.3 mewn perthynas â'r offeryn hwn.

- 1. Rheol Sefydlog 21.3(i) – mae'r offeryn yn cynnwys darpariaethau sy'n ei gwneud yn ofynnol i daliadau gael eu gwneud i'r Gronfa honno neu i unrhyw ran o'r llywodraeth neu i unrhyw awdurdod lleol neu gyhoeddus yn gydnabyddiaeth am unrhyw drwydded neu gydsyniad neu am unrhyw wasanaethau sydd i'w rhoi, neu ei fod yn rhagnodi swm unrhyw dâl neu daliad o'r fath;**

Mae'r Rheoliadau hyn yn cynnwys darpariaeth sy'n rhagnodi'r ffioedd sy'n daladwy i Weinidogion Cymru mewn perthynas â cheisiadau iddynt am drwydded petroliwm ac am gydsyniadau amrywiol mewn perthynas â thrwyddedau petroliwm. Bydd yn rhaid gwneud taliadau o'r fath i Gronfa Gyfunol Cymru yn unol ag adran 188(13) o Ddeddf Ynni 2004.

- 2. Rheol Sefydlog 21.3 (ii) - mae'r offeryn yn cynnwys darpariaethau sy'n codi materion polisi cyhoeddus sy'n debyg o fod o ddiddordeb i'r Cynulliad.**

Mae Rheoliad 4 yn nodi fformiwla ar gyfer penderfynu ar y ffi sy'n daladwy wrth wneud cais i Weinidogion Cymru am ganiatâd ar gyfer rhaglen datblygu a chynhyrchu. Y ffi sy'n daladwy yw swm sefydlog (o £595) a gaiff ei luosi â nifer y dyddiau y mae'n rhaid i swyddog eu treulio'n penderfynu ar y cais.



Gan hynny, ni fydd y gost yn hysbys pan ymgeisydd yn cyflwyno'r cais. Bydd yr ymgeisydd, fodd bynnag, yn ymrwmo i dalu cost cais hwnnw trwy gyflwyno'r cais.

Mae'r Memorandwm Esboniadol sy'n cyd-fynd â'r Rheoliadau hyn yn nodi mai'r "*rationale for this approach is this type of application varies greatly from one case to another. If a standard fee was applied it would result in more straightforward applications subsidising the cost of more complex applications which take longer to determine*".

3. Rheol Sefydlog 21.3 (ii) - mae'r offeryn yn cynnwys darpariaethau sy'n codi materion polisi cyhoeddus sy'n debyg o fod o ddiddordeb i'r Cynulliad.

Mae Rheoliad 8 (3) yn cynnwys darpariaeth sy'n nodi bod modd adennill unrhyw ffioedd sy'n ddyledus o dan y Rheoliadau hyn ar ffurf dyled sifil. Felly, bydd Gweinidogion Cymru yn gallu adennill symiau dyledus yn ddiannod drwy'r llysoedd ynadon yn unol â Deddf Llysoedd Ynadon 1980.

Mae'r Memorandwm Esboniadol i'r Rheoliadau hyn yn nodi "*without this provision, the Welsh Ministers would first have to litigate to prove the debt and obtain a court judgement before it could then seek to enforce the judgment and recover the sums due. This would involve unnecessary expense to the public purse*".

Y goblygiadau yn sgil gadael yr Undeb Ewropeaidd

Ni nodir unrhyw bwyntiau i gyflwyno adroddiad arnynt o dan Reol Sefydlog 21.3 mewn perthynas â'r offeryn hwn.

Ymateb y Llywodraeth

Nid oes angen ymateb y llywodraeth.

Cynghorwyr Cyfreithiol

Y Pwyllgor Materion Cyfansoddiadol a Deddfwriaethol

14 Medi 2017



OFFERYNNAU STATUDOL
CYMRU

2018 Rhif 806 (Cy. 162)

AMAETHYDDIAETH, CYMRU

BWYD, CYMRU

Rheoliadau Bwyd a Bwyd
Anifeiliaid (Diwygiadau a
Dirymiadau Amrywiol) (Cymru)
2018

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn gwneud diwygiadau o ran Cymru i nifer o ddarnau o is-ddeddfwriaeth sy'n ymwneud â bwyd a bwyd anifeiliaid.

Mae rheoliad 11 yn diwygio Rheoliadau Hylendid Bwyd (Cymru) 2006 (O.S. 2006/32 (Cy. 5)) i ddiwygio'r diffiniad o Reoliad (EC) 852/2004 ar hylendid deunyddiau bwyd (OJ Rhif L 139, 30.4.2004, t. 1) er mwyn ei gwneud yn ofynnol i'r Rheoliad hwnnw gael ei ddarllen gyda'r Rheoliad Comisiwn newydd (EU) Rhif 2017/2158 sy'n sefydlu mesurau lliniaru a lefelau meincnodi ar gyfer lleihau presenoldeb acrylamid mewn bwyd (OJ Rhif L 304, 21.11.2017, t. 24).

Mae rheoliad 25 yn diwygio Rheoliadau Suldoedd Ffrwythau a Neithdarau Ffrwythau (Cymru) 2013 (O.S. 2013/2750) (Cy. 267)) i weithredu Rheoliad Dirprwyedig y Comisiwn (EU) Rhif 1040/2014 sy'n diwygio Cyfarwyddeb y Cyngor 2001/112/EC sy'n ymwneud â suldoedd ffrwythau a chynhyrchion tebyg penodol a fwriedir i bobl eu hyfed i addasu ei Hatodiad I i gynnydd technegol (OJ Rhif L 288, 2.10.2014, t. 1). Mae hyn yn caniatáu i broteinau planhigion o wenith, pys a thatws gael eu defnyddio i dryloywi cynhyrchion y mae Rheoliadau Suldoedd Ffrwythau a Neithdarau Ffrwythau (Cymru) 2013 yn gymwys iddynt.

Mae'r Rheoliadau hyn yn gwneud mân ddiwygiadau amrywiol eraill i ddeddfwriaeth sy'n ymwneud â bwyd a bwyd anifeiliaid, yn enwedig gan ddiwygio hen gyfeiriadau at ddeddfwriaeth ddomestig ac at offerynnau gan yr UE.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol cynnal aseiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn.

OFFERYNNAU STATUDOL
CYMRU

2018 Rhif 806 (Cy. 162)

AMAETHYDDIAETH, CYMRU

BWYD, CYMRU

Rheoliadau Bwyd a Bwyd
Anifeiliaid (Diwygiadau a
Dirymiadau Amrywiol) (Cymru)
2018

Gwnaed 2 Gorffennaf 2018

*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 4 Gorffennaf 2018

Yn dod i rym 26 Gorffennaf 2018

CYNNWYS

RHAN 1

Cyflwyniad

1. Enwi, cymhwyso a chychwyn

RHAN 2

Diwygiadau i is-ddeddfwriaeth sy'n gysylltiedig â
bwyd a bwyd anifeiliaid

2. Rheoliadau Bwyd (Marcio Lotiau)
1996
3. Rheoliadau Bwydydd y Bwriedir eu
Defnyddio mewn Deietau Egri
Cyfyngedig at Golli Pwysau 1997
4. Rheoliadau Bara a Blawd 1998
5. Rheoliadau Bwyd Meddygol (Cymru)
2000
6. Rheoliadau Echdynion Coffi ac
Echdynion Sicori (Cymru) 2001
7. Rheoliadau Cynhyrchion Coco a
Siocled (Cymru) 2003

8. Rheoliadau Cynhyrchion Siwgr Penodedig (Cymru) 2003
9. Rheoliadau Bwydydd Proses sydd wedi'u Seilio ar Rawn a Bwydydd Babanod ar gyfer Babanod a Phlant Ifanc (Cymru) 2004
10. Rheoliadau Bwyd a Addaswyd yn Enetig (Cymru) 2004
11. Rheoliadau Hylendid Bwyd (Cymru) 2006
12. Rheoliadau Rheolaethau Swyddogol (Anifeiliaid, Bwyd Anifeiliaid a Bwyd) (Cymru) 2007
13. Rheoliadau Ychwanegu Fitaminau, Mwynau a Sylweddau Eraill (Cymru) 2007
14. Rheoliadau Cynhyrchion Pysgodfeydd (Taliadau Rheolaethau Swyddogol) (Cymru) 2007
15. Rheoliadau Deunyddiau Bwyd sydd wedi'u Rhewi'n Gyflym (Cymru) 2007
16. Rheoliadau Cynhyrchion Penodedig o Tsieina (Cyfyngiad ar eu Rhoi Gyntaf ar y Farchnad) (Cymru) 2008
17. Rheoliadau Cynhyrchion sy'n Dod o Anifeiliaid (Rheoli Clefydau) (Cymru) 2008
18. Rheoliadau Rheolaethau Swyddogol ar Fwyd Anifeiliaid a Bwyd (Cymru) 2009
19. Rheoliadau Cig (Ffioedd Rheolaethau Swyddogol) (Cymru) 2009
20. Rheoliadau Arbelydru Bwyd (Cymru) 2009
21. Rheoliadau Llestri Cegin Plastig (Amodau ar Fewnforion o Tsieina) (Cymru) 2011
22. Rheoliadau Deunyddiau ac Eitemau mewn Cysylltiad â Bwyd (Cymru) 2012
23. Rheoliadau Halogion mewn Bwyd (Cymru) 2013
24. Rheoliadau Ychwanegion, Cyflasynnau, Ensymau a Thoddyddion Echdynnu Bwyd (Cymru) 2013
25. Rheoliadau Suddoedd Ffrwythau a Neithdarau Ffrwythau (Cymru) 2013
26. Rheoliadau Cynhyrchion sy'n Cynnwys Cig etc. (Cymru) 2014
27. Rheoliadau Bwyd Anifeiliaid (Cyfansoddiad, Marchnata a Defnydd) (Cymru) 2016

18

28. Rheoliadau Bwyd Anifeiliaid
(Hylendid, Samplu etc. a Gorfodi)
(Cymru) 2016

RHAN 3
Dirymiadau

29. Dirymiadau

- ATODLEN 1 — Yr Atodlen a roddir
yn lle Atodlen 3 i
Reoliadau Arbelydru
Bwyd (Cymru) 2009
- ATODLEN 2 — Yr Atodlen a roddir
yn lle Atodlen 4 i
Reoliadau Arbelydru
Bwyd (Cymru) 2009
- ATODLEN 3 — Y Rheoliadau sydd
wedi eu Dirymu

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan—

- (a) ac eithrio rheoliadau 4, 26 a 29, i'r graddau y mae rheoliad 29 fel y'i darllenir gydag Atodlen 3 yn dirymu Rheoliadau Esgyrn Cig Eidion (Diwygio) (Cymru) 1999 a Rheoliadau Diogelwch Bwyd (Hylendid Bwyd yn Gyffredinol) (Siopau Cigyddion) (Diwygio) (Cymru) 2000, adran 2(2) o Ddeddf y Cymunedau Ewropeaidd 1972 ("Deddf 1972")(1);
- (b) o ran rheoliadau 8(4)(b), 11(6)(a), 13(2), 21 a 26, baragraff 1A o Atodlen 2 i Ddeddf 1972(2);
- (c) o ran rheoliadau 4, 26 a 29, i'r graddau y mae rheoliad 29 fel y'i darllenir gydag Atodlen 3 yn dirymu Rheoliadau Esgyrn Cig Eidion (Diwygio) (Cymru) 1999 a Rheoliadau Diogelwch Bwyd (Hylendid Bwyd yn Gyffredinol) (Siopau Cigyddion) (Diwygio)

(1) 1972 p. 68. Diwygiwyd adran 2(2) gan adran 27(1)(a) o Ddeddf Diwygio Deddfwriaethol a Rheoleiddiol 2006 (p. 51) a Rhan 1 o'r Atodlen i Ddeddf yr Undeb Ewropeaidd (Diwygio) 2008 (p. 7).

(2) Mewnosodwyd paragraff 1A o Atodlen 2 gan adran 28 o Ddeddf Diwygio Deddfwriaethol a Rheoleiddiol 2006 ac fe'i diwygiwyd gan Ran 1 o'r Atodlen i Ddeddf yr Undeb Ewropeaidd (Diwygio) 2008 ac O.S. 2007/1388.

(Cymru) 2000, adrannau 16(1)(a) ac 48(1)(c) o Ddeddf Diogelwch Bwyd 1990(1).

Mae Gweinidogion Cymru wedi eu dynodi at ddibenion adran 2(2) o Ddeddf 1972 mewn perthynas â—

- (a) rheoli a rheoleiddio gollwng yn fwriadol organeddau a addaswyd yn enetig, eu rhoi ar y farchnad a'u symud ar draws ffiniau(2);
- (b) mesurau sy'n ymwneud â bwyd (gan gynnwys diod), gan gynnwys cynhyrchu sylfaenol o ran bwyd a mesurau sy'n ymwneud â bwyd anifeiliaid a gynhyrchir ar gyfer anifeiliaid sy'n cynhyrchu bwyd neu a fwydir iddynt(3);
- (c) mesurau yn y meysydd milfeddygol a ffytoiechydol ar gyfer amddiffyn iechyd y cyhoedd(4);
- (d) mesurau mewn perthynas â pholisi amaethyddol cyffredin yr Undeb Ewropeaidd(5).

Fel y nodir uchod, mae'r Rheoliadau hyn yn gwneud darpariaeth at ddiben a grybwyllir yn adran 2(2) o Ddeddf 1972, ac mae'n ymddangos i Weinidogion Cymru ei bod yn hwylus i gyfeiriadau penodol at yr Atodiadau penodedig i'r offerynnau a ganlyn gan yr UE gael eu dehongli fel cyfeiriadau at yr Atodiadau hynny fel y'u diwygir o bryd i'w gilydd—

- (a) Atodiad I neu II i Reoliad (EC) Rhif 1925/2006 Senedd Ewrop a'r Cyngor ar ychwanegu fitaminau a mwynau a sylweddau penodol eraill at fwydydd(6);
- (b) yr Atodiadau i Reoliad (EC) Rhif 1333/2008 Senedd Ewrop a'r Cyngor ar ychwanegion bwyd(7);

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- (1) 1990 p. 16. Diwygiwyd adrannau 16(1)(a) ac 48(1) gan baragraff 8 o Atodlen 5 i Ddeddf Safonau Bwyd 1999 (p. 28).
 - (2) O.S. 2003/2901. Mae'r swyddogaethau a roddwyd i Gynulliad Cenedlaethol Cymru gan y dynodiad hwn wedi eu trosglwyddo i Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p. 32) a pharagraffau 28 a 30 o Atodlen 11 iddi.
 - (3) O.S. 2005/1971. Mae'r swyddogaethau a roddwyd i Gynulliad Cenedlaethol Cymru gan y dynodiad hwn wedi eu trosglwyddo i Weinidogion Cymru yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 a pharagraffau 28 a 30 o Atodlen 11 iddi.
 - (4) O.S. 2008/1792.
 - (5) O.S. 2010/2690.
 - (6) OJ Rhif L 404, 30.12.2006, t. 26, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2017/1203 (OJ Rhif L 173, 6.7.2017, t. 9).
 - (7) OJ Rhif L 354, 31.12.2008, t. 16, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2018/682 (OJ Rhif L 116, 7.5.2018, t. 5).

- (c) Atodiad I i Gyfarwyddeb 2009/32/EC Senedd Ewrop a'r Cyngor ar gyd-ddynesu cyfreithiau'r Aelod-wladwriaethau ynglŷn â thoddyddion echdynnu a ddefnyddir wrth gynhyrchu deunyddiau bwyd a chynhwysion bwyd (Ail-lunio)(1);
- (d) Atodiad I i Reoliad y Comisiwn (EU) Rhif 10/2011 ar ddeunyddiau ac eitemau plastig y bwriedir iddynt ddod i gysylltiad â bwyd(2);
- (e) yr Atodiad i Reoliad y Comisiwn (EU) Rhif 579/2014(3).

I'r graddau y mae'r Rheoliadau hyn wedi eu gwneud drwy arfer pwerau o dan Ddeddf Diogelwch Bwyd 1990, yn unol ag adran 48(4A)(4) o Ddeddf Diogelwch Bwyd 1990, mae Gweinidogion Cymru wedi rhoi sylw i gyngor perthnasol a roddwyd gan yr Asiantaeth Safonau Bwyd cyn gwneud y Rheoliadau hyn.

Ymgynghorwyd yn agored ac yn dryloyw â'r cyhoedd wrth lunio a gwerthuso'r Rheoliadau hyn fel sy'n ofynnol gan Erthygl 9 o Reoliad (EC) Rhif 178/2002 Senedd Ewrop a'r Cyngor sy'n gosod egwyddorion cyffredinol a gofynion cyfraith bwyd, yn sefydlu Awdurdod Diogelwch Bwyd Ewrop ac yn gosod gweithdrefnau o ran materion diogelwch bwyd(5).

RHAN 1

Cyflwyniad

Enwi, cymhwyso a chychwyn

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Bwyd a Bwyd Anifeiliaid (Diwygiadau a Dirymadau Amrywiol) (Cymru) 2018.

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

(3) Daw'r Rheoliadau hyn i rym ar 26 Gorffennaf 2018.

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- (1) OJ Rhif L 141, 6.6.2009, t. 3, fel y'i diwygiwyd ddiwethaf gan Gyfarwyddeb y Comisiwn (EU) 2016/1855 (OJ Rhif L 284, 20.10.2016, t. 19).
 - (2) OJ Rhif L 12, 15.1.2011, t. 1, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2018/831 (OJ Rhif L 140, 6.6.2018, t. 35).
 - (3) OJ Rhif L 160, 29.5.2014, t. 14, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) Rhif 2016/238 (OJ Rhif L 45, 20.2.2016, t. 1).
 - (4) Mewnosodwyd adran 48(4A) gan baragraff 21 o Atodlen 5 i Ddeddf Safonau Bwyd 1999.
 - (5) OJ Rhif L 31, 1.2.2002, t. 1, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2017/228 (OJ Rhif L 35, 10.2.2017, t. 10).

RHAN 2

Diwygiadau i is-ddeddfwriaeth sy'n gysylltiedig â bwyd a bwyd anifeiliaid

Rheoliadau Bwyd (Marcio Lotiau) 1996

2. Yn rheoliad 4 o Reoliadau Bwyd (Marcio Lotiau) 1996(1), hepgorer paragraff (f).

Rheoliadau Bwydydd y Bwriedir eu Defnyddio mewn Deietau Egni Cyfyngedig at Golli Pwysau 1997

3. Yn rheoliad 3(f) o Reoliadau Bwydydd y Bwriedir eu Defnyddio mewn Deietau Egni Cyfyngedig at Golli Pwysau 1997(2), yn lle “2(1)(a)” rhodder “2(1)”.

Rheoliadau Bara a Blawd 1998

4.—(1) Mae Rheoliadau Bara a Blawd 1998(3) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2(1)—

- (a) hepgorer y diffiniad o “flour treatment agent”;
- (b) yn y diffiniad o “food additive”, yn lle “the Miscellaneous Food Additives Regulations 1995” rhodder “Article 3(2)(a) of Regulation (EC) No 1333/2008 of the European Parliament and of the Council on food additives(4)”.

Rheoliadau Bwyd Meddygol (Cymru) 2000

5. Yn rheoliad 2 o Reoliadau Bwyd Meddygol (Cymru) 2000(5), yn lle'r diffiniad o “y Gyfarwyddeb” rhodder—

“ystyr “y Gyfarwyddeb” (*the Directive*)” yw Cyfarwyddeb y Comisiwn 1999/21/EC ar fwydydd deietegol at ddibenion meddygol arbennig(6), fel y'i diwygiwyd

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- (1) O.S. 1996/1502, y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.
 - (2) O.S. 1997/2182, a ddiwygiwyd gan O.S. 2016/639 (Cy. 175); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.
 - (3) O.S. 1998/141, a ddiwygiwyd gan O.S. 1999/1136 ac O.S. 2014/2303 (Cy. 227); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.
 - (4) OJ Rhif L 354, 31.12.2008, t. 16, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2018/682 (OJ Rhif L 116, 7.5.2018, t. 5).
 - (5) O.S. 2000/1866 (Cy. 125), a ddiwygiwyd gan O.S. 2007/3573 (Cy. 316) ac O.S. 2008/2602 (Cy. 228); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.
 - (6) OJ Rhif L 91, 7.4.1999, t. 29.

ddiwethaf gan Gyfarwyddeb y Comisiwn 2013/26/EU(1);”.

Rheoliadau Echdynion Coffi ac Echdynion Sicori (Cymru) 2001

6.—(1) Mae Rheoliadau Echdynion Coffi ac Echdynion Sicori (Cymru) 2001(2) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 7(3), yn lle’r geiriau o “â pharagraffau 1 a 2” hyd at “i bobl eu bwyta” rhodder “ag Atodiad 3 i Reoliad (EC) Rhif 882/2004 Senedd Ewrop a’r Cyngor ar reolaethau swyddogol a gyflawnir i sicrhau y caiff cydymffurfedd â chyfraith bwyd anifeiliaid a bwyd, rheolau iechyd anifeiliaid a rheolau lles anifeiliaid ei wirio(3)”.

(3) Hepgorer rheoliad 8.

Rheoliadau Cynhyrchion Coco a Siocled (Cymru) 2003

7.—(1) Mae Rheoliadau Cynhyrchion Coco a Siocled (Cymru) 2003(4) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2(1), hepgorer y diffiniadau o “Cytundeb AEE” a “Gwladwriaeth yr AEE”.

(3) Yn rheoliad 7(2)(a), yn lle “Reoliadau 1996” rhodder “Erthygl 9(1)(b) o Reoliad (EU) Rhif 1169/2011(5)”.

(4) Hepgorer rheoliad 12.

Rheoliadau Cynhyrchion Siwgr Penodedig (Cymru) 2003

8.—(1) Mae Rheoliadau Cynhyrchion Siwgr Penodedig (Cymru) 2003(6) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2, hepgorer y diffiniadau o “Cytundeb yr AEE” a “Gwladwriaeth yr AEE”.

(3) Hepgorer rheoliad 11.

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- (1) OJ Rhif L 158, 10.6.2013, t. 376.
- (2) O.S. 2001/1440 (Cy. 102), y mae diwygiadau iddo nad ydynt yn berthnasol i’r Rheoliadau hyn.
- (3) OJ Rhif L 165, 30.4.2004, t. 1, fel y’i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2018/455 (OJ Rhif L 77, 20.3.2018, t. 4).
- (4) O.S. 2003/3037 (Cy. 285), a ddiwygiwyd gan O.S. 2005/3254 (Cy. 247) ac O.S. 2014/2303 (Cy. 227).
- (5) OJ Rhif L 304, 22.11.2011, t. 18, fel y’i diwygiwyd ddiwethaf gan Reoliad (EU) 2015/2283 Senedd Ewrop a’r Cyngor (OJ Rhif L 327, 11.12.2015, t. 1) ac fel y’i cywirwyd gan y Corigenda a nodir yn OJ Rhif L 247, 13.9.2012, t. 17 ac OJ Rhif L 266, 30.9.2016, t. 7.
- (6) O.S. 2003/3047 (Cy. 290), a ddiwygiwyd gan O.S. 2005/3254 (Cy. 247); mae offerynnau diwygio eraill ond nid yw’r un ohonynt yn berthnasol i’r Rheoliadau hyn.

(4) Yn Atodlen 1—

(a) yn y tabl—

(i) yng nghofnod 5, yng ngholofn 2, yn is-baragraff (c), yn lle “pharagraff 4” rhodder “pharagraff 3”;

(ii) yng nghofnod 11, yng ngholofn 2, yn lle “pharagraff (2)” rhodder “pharagraff 3”;

(b) yn nodyn 7—

(i) yn lle “Chyfarwyddeb 2009/32/EC Senedd Ewrop a’r Cyngor ar gyd-ddynesu cyfreithiau’r Aelod-Wladwriaethau ynglŷn â thoddyddion echdynnu a ddefnyddir wrth gynhyrchu bwydydd a chynhwysion bwyd (Ail-luniwyd)” rhodder “Chyfarwyddeb 2009/32/EC Senedd Ewrop a’r Cyngor ar gyd-ddynesu cyfreithiau’r Aelod-wladwriaethau ynglŷn â thoddyddion echdynnu a ddefnyddir wrth gynhyrchu bwydydd a chynhwysion bwyd (Ail-lunio) fel y diwygir Atodiad I iddi o bryd i’w gilydd(1)”;

(ii) yn lle “Reoliad (EC) Rhif 1333/2008 Senedd Ewrop a’r Cyngor ar ychwanegion bwyd” rhodder “Reoliad (EC) Rhif 1333/2008 Senedd Ewrop a’r Cyngor ar ychwanegion bwyd fel y diwygir yr Atodiadau iddo o bryd i’w gilydd(2)”.

Rheoliadau Bwydydd Proses sydd wedi’u Seilio ar Rawn a Bwydydd Babanod ar gyfer Babanod a Phlant Ifanc (Cymru) 2004

9. Yn rheoliad 2(1) o Reoliadau Bwydydd Proses sydd wedi’u Seilio ar Rawn a Bwydydd Babanod ar gyfer Babanod a Phlant Ifanc (Cymru) 2004(3), hepgorer y diffiniadau o “Cytundeb AEE” a “Gwladwriaeth AEE”.

Rheoliadau Bwyd a Addaswyd yn Enetig (Cymru) 2004

10. Yn Rheoliadau Bwyd a Addaswyd yn Enetig (Cymru) 2004(4), hepgorer rheoliad 9.

(1) OJ Rhif L 141, 6.6.2009, t. 3, fel y’i diwygiwyd ddiwethaf gan Gyfarwyddeb y Comisiwn (EU) 2016/1855 (OJ Rhif L 284, 20.10.2016, t. 19).

(2) OJ Rhif L 354, 31.12.2008, t. 16, fel y’i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2018/682 (OJ Rhif L 116, 7.5.2018, t. 5).

(3) O.S. 2004/314 (Cy. 32), a ddiwygiwyd gan O.S. 2005/3254 (Cy. 247); mae offerynnau diwygio eraill ond nid yw’r un ohonynt yn berthnasol i’r Rheoliadau hyn.

(4) O.S. 2004/3220 (Cy. 276), y mae diwygiadau iddo nad ydynt yn berthnasol i’r Rheoliadau hyn.

Rheoliadau Hylendid Bwyd (Cymru) 2006

11.—(1) Mae Rheoliadau Hylendid Bwyd (Cymru) 2006(1) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2(1), yn y diffiniad sy'n dechrau gyda “mae i “Penderfyniad 2006/766”” —

- (a) hepgorer ““Rheoliad 809/2011” (“*Regulation 809/2011*”),”;
- (b) yn lle “, “Rheoliad 16/2012” (“*Regulation 16/2012*”), “Rheoliad 28/2012” (“*Regulation 28/2012*”), “Rheoliad 702/2013” (“*Regulation 702/2013*”) a “Rheoliad 1079/2013” (“*Regulation 1079/2013*”)” rhodder “a “Rheoliad 16/2012” (“*Regulation 16/2012*”)”.

(3) Yn lle rheoliad 32 rhodder—

“Cyfyngiad ar werthu llaeth crai a fwriedir ar gyfer ei yfed yn uniongyrchol gan bobl

32. Mae Atodlen 6 (cyfyngiadau ar werthu llaeth crai a fwriedir ar gyfer ei yfed yn uniongyrchol gan bobl) yn effeithiol.”

(4) Hpgorer rheoliad 33.

(5) Yn Atodlen 1—

- (a) yn y diffiniad o “Rheoliad 852/2004” yn lle “a Rheoliad y Comisiwn (EU) Rhif 210/2013 ar gymeradwyo sefydliadau sy'n cynhyrchu egin yn unol â Rheoliad (EC) Rhif 852/2004 Senedd Ewrop a'r Cyngor” rhodder “, Rheoliad y Comisiwn (EU) Rhif 210/2013 ar gymeradwyo sefydliadau sy'n cynhyrchu egin yn unol â Rheoliad (EC) Rhif 852/2004 Senedd Ewrop a'r Cyngor(2) ac ynghyd â Rheoliad y Comisiwn (EU) Rhif 2017/2158 sy'n sefydlu mesurau lliniaru a lefelau meincnodi ar gyfer lleihau presenoldeb acrylamid mewn bwyd(3)”;
- (b) yn y diffiniad o “Rheoliad 853/2004”, yn lle “, Rheoliad 1020/2008 a Rheoliad 1079/2013” rhodder “a Rheoliad 1020/2008”;
- (c) yn y diffiniad o “Rheoliad 854/2004”, yn lle “, Rheoliad 1021/2008 a Rheoliad 1079/2013” rhodder “a Rheoliad 1021/2008”;
- (d) yn y diffiniad o “Rheoliad 882/2004”, yn lle “, Rheoliad 669/2009 a Rheoliad 702/2013” rhodder “a Rheoliad 669/2009”;

(1) O.S. 2006/31 (Cy. 5), a ddiwygiwyd gan O.S. 2010/893 (Cy. 92), O.S. 2012/1765 (Cy. 225), O.S. 2013/3007 (Cy. 298), O.S. 2013/3049 (Cy. 308) ac O.S. 2014/1858 (Cy. 192); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(2) OJ Rhif L 68, 12.3.2013, t. 24.

(3) OJ Rhif L 304, 21.11.2017, t. 24.

- (e) yn lle'r diffiniad o "Rheoliad 2073/2005" rhodder—

"ystyr "Rheoliad 2073/2005" ("*Regulation 2073/2005*") yw Rheoliad y Comisiwn (EC) Rhif 2073/2005 ar feini prawf microbiolegol ar gyfer deunyddiau bwyd(1) fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2017/1495 yn diwygio Rheoliad (EC) Rhif 2073/2005 o ran *Campylobacter* mewn carcasau brwyliad(2);";

- (f) yn lle'r diffiniad o "Rheoliad 2074/2005" rhodder—

"ystyr "Rheoliad 2074/2005" ("*Regulation 2074/2005*") yw Rheoliad y Comisiwn (EC) Rhif 2074/2005 sy'n gosod mesurau gweithredu ar gyfer cynhyrchion penodol o dan Reoliad (EC) Rhif 853/2004 Senedd Ewrop a'r Cyngor ac ar gyfer trefnu rheolaethau swyddogol o dan Reoliad (EC) Rhif 854/2004 Senedd Ewrop a'r Cyngor a Rheoliad (EC) Rhif 882/2004 Senedd Ewrop a'r Cyngor sy'n rhanddiddymu Rheoliad (EC) Rhif 852/2004 Senedd Ewrop a'r Cyngor ac yn diwygio Rheoliadau (EC) Rhif 853/2004 ac (EC) Rhif 854/2004(3), fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2017/1973(4);";

- (g) hepgorer y diffiniadau o "Rheoliad 809/2011", "Rheoliad 28/2012", "Rheoliad 702/2013" a "Rheoliad 1079/2013".

(6) Yn Atodlen 3—

- (a) ym mharagraff 2(2), yn lle "Atodiad i Reoliad y Comisiwn (EU) Rhif 579/2014" rhodder "Atodiad i Reoliad y Comisiwn (EU) Rhif 579/2014(5) fel y'i diwygir o bryd i'w gilydd";

- (b) yn lle paragraff 14 rhodder—

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- (1) OJ Rhif L 338, 22.12.2005, t. 1 fel y'i cywirwyd gan y Corrigenda a nodir yn OJ Rhif L 278, 10.10.2006, t. 32, OJ Rhif L 283, 14.10.2006, t. 62, OJ Rhif L 68, 13.3.2015, t. 90, OJ Rhif L 195, 20.7.2016, t. 82 ac OJ Rhif L 195, 20.7.2016, t. 83.
- (2) OJ Rhif L 218, 24.8.2017, t. 1.
- (3) OJ Rhif 338, 22.12.2005, t. 27, fel y'i cywirwyd gan y Corrigendwm a nodir yn OJ Rhif L 214, 9.8.2013, t. 11.
- (4) Rheoliad y Comisiwn (EU) 2017/1973 sy'n diwygio Rheoliad (EC) Rhif 2074/2005 o ran rheolaethau swyddogol ar gynhyrchion pysgodfeydd a ddaliwyd gan gychod sy'n cyhwfan baner Aelod Wladwriaeth ac a gyflwynir i'r Undeb wedi iddynt gael eu trosglwyddo mewn trydydd gwledydd ac yn sefydlu tystysgrif iechyd enghreifftiol ar gyfer y cynhyrchion hynny (OJ Rhif L 281, 31.10.2017, t. 21).
- (5) OJ Rhif L 160, 29.5.2014, t. 14, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) Rhif 2016/238 (OJ Rhif L 45, 20.2.2016, t. 1).

“14. At ddibenion yr Atodlen hon bydd unrhyw eiriau neu ymadroddion a ddefnyddir yn yr Atodlen hon ac unrhyw eiriau neu ymadroddion Saesneg cyfatebol a ddefnyddir yn Rheoliad y Comisiwn (EU) Rhif 579/2014 sy'n caniatáu rhanddirymiad o ddarpariaethau penodol yn Atodiad II i Reoliad (EC) Rhif 852/2004 Senedd Ewrop a'r Cyngor o ran cludo olewau a brasterau hylifol dros y môr(1) neu Gyfarwyddeb y Comisiwn 98/28/EC sy'n caniatáu rhanddirymiad o ddarpariaethau penodol yng Nghyfarwyddeb 93/43/EEC ar hylendid deunyddiau bwyd o ran swmpgludo siwgr crai dros y môr(2) yn dwyn yr un ystyr ag ystyr y geiriau neu'r ymadroddion Saesneg cyfatebol hynny yn eu tro yn y Rheoliad hwnnw neu'r Gyfarwyddeb honno.”

(7) Yn Atodlen 3A, yn y diffiniad o “Rheoliad TSE y Gymuned”, yn lle'r geiriau o “Rheoliad (EC) Rhif 999/2001” hyd at “a roddwyd i'r Comisiwn” rhodder “Rheoliad (EC) Rhif 999/2001 Senedd Ewrop a'r Cyngor sy'n gosod rheolau ar gyfer atal, rheoli a dileu enseffalopathïau sbyngffurf trosglwyddadwy penodol(3), fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2017/893(4)”.

(8) Yn Atodlen 4—

(a) ym mharagraff 3—

(i) yn is-baragraff (dd), yn lle “Rheoliad y Cyngor 1906/90” rhodder “Rheoliad y Comisiwn 543/2008 a Rheoliad 1308/2013”;

(ii) yn is-baragraff (e), yn lle “Rheoliad y Cyngor 1907/90” rhodder “Rheoliad y Comisiwn 589/2008 a Rheoliad 1308/2013”;

(b) ym mharagraff 8—

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- (1) OJ Rhif L 160, 29.5.2014, t. 14, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2016/238 (OJ Rhif L 45, 20.2.2016, t. 1).
- (2) OJ Rhif L 140, 12.5.1998, t. 10. Mae cyfeiriadau yn y Gyfarwyddeb hon at Gyfarwyddeb 93/43/EEC sydd wedi ei diddymu i'w dehongli fel cyfeiriadau at Reoliad (EC) 852/2004 ar hylendid deunyddiau bwyd (OJ Rhif L 139, 30.4.2004, t. 1) (gweler Erthygl 17(2) o Reoliad (EC) 852/2004).
- (3) OJ Rhif L 147, 31.5.2001, t. 1.
- (4) Rheoliad y Comisiwn (EU) 2017/893 sy'n diwygio Atodiadau I a IV i Reoliad (EC) Rhif 999/2001 Senedd Ewrop a'r Cyngor ac Atodiadau X, XIV a XV i Reoliad y Comisiwn (EU) Rhif 142/2011 o ran y darpariaethau ar brotein anifeiliaid wedi ei brosesu (OJ Rhif L 138, 25.05.2017, t. 92). Mae rhannau o'r diwygiadau sydd wedi eu gwneud gan y Rheoliad Comisiwn hwn yn gymwys o 1 Ionawr 2018, sydd ar ôl y dyddiad y mae'r diwygiadau sydd wedi eu gwneud gan Reoliad y Comisiwn (EU) 2017/1972 diweddarach (OJ Rhif L 281, 31.10.2017, t. 14) yn gymwys.

- (i) hepgorer y diffiniadau o “Rheoliad y Cyngor 1906/90” a “Rheoliad y Cyngor 1907/90”;
- (ii) yn y lle priodol mewnoder—
 - (aa) “ystyr “Rheoliad y Comisiwn 543/2008” (“*Commission Regulation 543/2008*”) yw Rheoliad y Comisiwn (EC) Rhif 543/2008 sy’n gosod rheolau manwl ar gyfer cymhwyso Rheoliad y Cyngor (EC) Rhif 1234/2007 o ran y safonau marchnata ar gyfer cig dofednod(1);”;
 - (bb) “ystyr “Rheoliad y Comisiwn 589/2008” (“*Commission Regulation 589/2008*”) yw Rheoliad y Comisiwn (EC) Rhif 589/2008 sy’n gosod rheolau manwl ar gyfer gweithredu Rheoliad y Cyngor (EC) Rhif 1234/2007 o ran y safonau marchnata ar gyfer wyau(2);”;
 - (cc) “ystyr “Rheoliad 1308/2013” (“*Regulation 1308/2013*”) yw Rheoliad (EU) Rhif 1308/2013 Senedd Ewrop a’r Cyngor sy’n sefydlu cyd-drefniadaeth ar gyfer y marchnadoedd mewn cynhyrchion amaethyddol ac sy’n diddymu Rheoliadau’r Cyngor (EEC) Rhif 922/72, (EEC) Rhif 234/79, (EC) Rhif 1037/2001 ac (EC) Rhif 1234/2007(3);”.

(9) Hpgorer Atodlen 7.

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- (1) OJ Rhif L 157, 17.6.2008, t. 46, fel y’i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) Rhif 519/2013 (OJ Rhif L 158, 10.6.2013, t. 74). Mae cyfeiriadau yn Rheoliad y Comisiwn 543/2008 at Reoliad y Cyngor 1234/2007 sydd wedi ei ddiddymu i’w dehongli fel cyfeiriadau at Reoliad 1308/2013 (gweler Erthygl 230(2) o Reoliad 1308/2013).
 - (2) OJ Rhif L 163, 24.6.2008, t. 6, fel y’i diwygiwyd ddiwethaf gan Reoliad Dirprwyedig y Comisiwn (EU) 2017/2168 (OJ Rhif L 306, 22.11.2017, t. 6). Mae cyfeiriadau yn Rheoliad y Comisiwn 589/2008 at Reoliad y Cyngor 1234/2007 sydd wedi ei ddiddymu i’w dehongli fel cyfeiriadau at Reoliad 1308/2013 (gweler Erthygl 230(2) o Reoliad 1308/2013).
 - (3) OJ Rhif L 347, 20.12.2013, t. 671, fel y’i diwygiwyd ddiwethaf gan Reoliad (EU) 2017/2393 Senedd Ewrop a’r Cyngor (OJ Rhif L 350, 29.12.2017, t. 15).

Rheoliadau Rheolaethau Swyddogol (Anifeiliaid, Bwyd Anifeiliaid a Bwyd) (Cymru) 2007

12.—(1) Mae Rheoliadau Rheolaethau Swyddogol (Anifeiliaid, Bwyd Anifeiliaid a Bwyd) (Cymru) 2007(1) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2—

(a) ym mharagraff (1)—

(i) yn lle'r diffiniad o “Rheoliadau 2006” rhodder—

“ystyr “Rheoliadau 2009” (*“the 2009 Regulations”*) yw Rheoliadau Rheolaethau Swyddogol ar Fwyd Anifeiliaid a Bwyd (Cymru) 2009(2);”;

(ii) yn y diffiniad o “Rheoliad 882/2004”, hepgorer paragraff (c);

(b) ym mharagraff (3)—

(i) yn is-baragraff (a), yn lle “Rheoliadau 2006” rhodder “Rheoliadau 2009”;

(ii) yn is-baragraff (b), yn lle “Rheoliadau Meddyginiaethau Milfeddygol 2006” rhodder “Rheoliadau Meddyginiaethau Milfeddygol 2013(3)”.

(3) Yn rheoliad 9—

(a) ym mhob lle y mae'n digwydd, yn lle “Rheoliadau 2006” rhodder “Rheoliadau 2009” ac yn lle “Reoliadau 2006” rhodder “Reoliadau 2009”;

(b) ym mharagraff (3)—

(i) yn lle “41 i 43” rhodder “45 i 47”;

(ii) yn lle “45 a 46” rhodder “49 a 50”.

(4) Hpgorer rheoliad 20.

Rheoliadau Ychwanegu Fitaminau, Mwynau a Sylweddau Eraill (Cymru) 2007

13.—(1) Mae Rheoliadau Ychwanegu Fitaminau, Mwynau a Sylweddau Eraill (Cymru) 2007(4) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2(1), yn lle'r diffiniad o “y Rheoliad CE” rhodder—

“ystyr “y Rheoliad CE” (*“the EC Regulation”*) yw Rheoliad (EC) Rhif 1925/2006 Senedd Ewrop a'r Cyngor ar ychwanegu fitaminau a mwynau a

(1) O.S. 2007/196 (Cy. 15), y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.
 (2) O.S. 2009/3376 (Cy. 298).
 (3) O.S. 2013/2033.
 (4) O.S. 2007/1984 (Cy. 165), a ddiwygiwyd gan O.S. 2010/2069 (Cy. 191); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

sylweddau penodol eraill at fwydydd, fel y diwygir Atodiad I neu II iddo o bryd i'w gilydd(1).”

(3) Yn rheoliad 4(1), yn lle “Yn ddarostyngedig i'r mesurau trosiannol a gynhwysir yn Erthygl 18 (sy'n ymwneud â bwydydd a roddwyd ar y farchnad cyn 1 Gorffennaf 2007), mae” rhodder “Mae”.

Rheoliadau Cynhyrchion Pysgodfeydd (Taliadau Rheolaethau Swyddogol) (Cymru) 2007

14.—(1) Mae Rheoliadau Cynhyrchion Pysgodfeydd (Taliadau Rheolaethau Swyddogol) (Cymru) 2007(2) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2—

(a) ym mharagraff (1)—

(i) yn y diffiniad sy'n dechrau gyda “mae i “Cyfarwyddeb 2004/41”” —

(aa) yn lle “, “Rheoliad 2075/2005” (“*Regulation 2075/2005*”)” rhodder “a Rheoliad 2015/1375” (“*Regulation 2015/1375*”)”;

(bb) hepgorer “a “Rheoliad 2076/2005” (“*Regulation 2076/2005*”)”;

(ii) yn y diffiniad o “mewnforyn trydedd wlad”, yn lle “y mae tâl yn daladwy mewn cysylltiad ag ef o dan reoliad 54 o Reoliadau Cynhyrchion sy'n Dod o Anifeiliaid (Mewnforion Trydydd Gwledydd) (Cymru) 2007” rhodder “y mae Rhan 3 o Reoliadau'r Fasnach mewn Anifeiliaid a Chynhyrchion Perthynol (Cymru) 2011(3) yn gymwys mewn cysylltiad ag ef”;

(b) ym mharagraff (2)(a), hepgorer “neu 7”.

(3) Yn yr Atodlen—

(a) yn y diffiniad o “Rheoliad 853/2004”, yn lle “, Rheoliad 2074/2005 a Rheoliad 2076/2005” rhodder “a Rheoliad 2074/2005”;

(b) yn lle'r diffiniad o “Rheoliad 854/2004” rhodder—

“ystyr “Rheoliad 854/2004” (“*Regulation 854/2004*”) yw Rheoliad (EC) Rhif 854/2004 Senedd Ewrop a'r Cyngor sy'n gosod rheolau penodol ar gyfer trefnu rheolaethau swyddogol ar gynhyrchion sy'n dod o anifeiliaid ac a fwriedir i'w bwyta

(1) OJ Rhif L 404, 30.12.2006, t. 26, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2017/1203 (OJ Rhif L 173, 6.7.2017, t. 9).

(2) O.S. 2007/3462 (Cy. 307), y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.

(3) O.S. 2011/2379 (Cy. 252).

gan bobl(1) fel y'i darllenir gyda Chyfarwyddeb 2004/41, Rheoliad 2074/2005 a Rheoliad 2015/1375;”;

(c) yn y diffiniad o “Rheoliad 882/2004”, hepgorer “a Rheoliad 2076/2005”;

(d) yn lle'r diffiniad o “Rheoliad 2074/2005” rhodder—

“ystyr “Rheoliad 2074/2005” (“*Regulation 2074/2005*”) yw Rheoliad y Comisiwn (EC) Rhif 2074/2005 sy'n gosod mesurau gweithredu ar gyfer cynhyrchion penodol o dan Reoliad (EC) Rhif 853/2004 Senedd Ewrop a'r Cyngor ac ar gyfer trefnu rheolaethau swyddogol o dan Reoliad (EC) Rhif 854/2004 Senedd Ewrop a'r Cyngor a Rheoliad (EC) Rhif 882/2004 Senedd Ewrop a'r Cyngor sy'n rhanddiddymu Rheoliad (EC) Rhif 852/2004 Senedd Ewrop a'r Cyngor ac yn diwygio Rheoliadau (EC) Rhif 853/2004 ac (EC) Rhif 854/2004(2).”;

(e) yn lle'r diffiniad o “Rheoliad 2075/2005” rhodder—

“ystyr “Rheoliad 2015/1375” (“*Regulation 2015/1375*”) yw Rheoliad Gweithredu'r Comisiwn (EU) 2015/1375 sy'n gosod rheolau penodol ar reolaethau swyddogol ar gyfer *Trichinella* mewn cig(3).”;

(f) hepgorer y diffiniad o “Rheoliad 2076/2005”.

Rheoliadau Deunyddiau Bwyd sydd wedi'u Rhewi'n Gyflym (Cymru) 2007

15.—(1) Mae Rheoliadau Deunyddiau Bwyd sydd wedi'u Rhewi'n Gyflym (Cymru) 2007(4) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2—

(a) ym mharagraff (1)—

(i) yn lle'r diffiniad o “Cyfarwyddeb 89/108” rhodder—

(1) OJ Rhif L 139, 30.4.2004, t. 206, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2015/2285 (OJ Rhif L 323, 9.12.2015, t. 2).

(2) OJ Rhif 338, 22.12.2005, t. 27, fel y'i cywirwyd gan y Corigendwm a nodir yn OJ Rhif L 214, 9.8.2013, t. 11 ac fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2017/1973 sy'n diwygio Rheoliad (EC) Rhif 2074/2005 o ran rheolaethau swyddogol ar gynhyrchion pysgodfeydd a ddaliwyd gan gychod sy'n cyhwfan baner Aelod Wladwriaeth ac a gyflwynir i'r Undeb wedi iddynt gael eu trosglwyddo mewn trydydd gwledydd ac yn sefydlu tystysgrif iechyd enghreifftiol ar gyfer y cynhyrchion hynny (OJ Rhif L 281, 31.10.2017, t. 21).

(3) OJ Rhif L 212, 11.8.2015, t. 7.

(4) O.S. 2007/389 (Cy. 40), y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.

“ystyr “Cyfarwyddeb 89/108” (*“Directive 89/108”*) yw Cyfarwyddeb y Cyngor 89/108/EEC ar gyd-ddynesu cyfreithiau Aelod-wladwriaethau sy’n ymwneud â deunyddiau bwyd sydd wedi’u rhewi’n gyflym ac sydd i’w bwyta gan bobl(1);”;

(ii) yn lle’r diffiniad o “awdurdod bwyd” rhodder—

“mae i “awdurdod bwyd” yr ystyr a roddir i “*food authority*” yn rhinwedd adran 5(1A) o’r Ddeddf;”;

(b) ym mharagraff (3)—

(i) yn is-baragraff (a), hepgorer “neu 7”;

(ii) ar ddiwedd is-baragraff (a), mewnosoder “neu”;

(iii) ar ddiwedd is-baragraff (b), hepgorer “neu”;

(iv) hepgorer is-baragraff (c).

(3) Yn rheoliad 9, hepgorer paragraff (3).

(4) Hepgorer Atodlen 3.

Rheoliadau Cynhyrchion Penodedig o Tsieina (Cyfyngiad ar eu Rhoi Gyntaf ar y Farchnad) (Cymru) 2008

16. Yn Rheoliadau Cynhyrchion Penodedig o Tsieina (Cyfyngiad ar eu Rhoi Gyntaf ar y Farchnad) (Cymru) 2008(2), hepgorer rheoliad 8.

Rheoliadau Cynhyrchion sy’n Dod o Anifeiliaid (Rheoli Clefydau) (Cymru) 2008

17.—(1) Mae Rheoliadau Cynhyrchion sy’n Dod o Anifeiliaid (Rheoli Clefydau) (Cymru) 2008(3) wedi eu diwygio fel a ganlyn.

(2) Yn Atodlen 3—

(a) ym mharagraff 1(a), hepgorer y geiriau o “neu erthygl 4” hyd at “ddarllenadwy”;

(b) ym mharagraff 3, hepgorer is-baragraff (a) (ynghyd â’r “neu” ar y diwedd).

(1) OJ Rhif L 40, 11.2.1989, t. 34, fel y’i diwygiwyd ddiwethaf gan Gyfarwyddeb y Cyngor 2013/20/EU (OJ Rhif L 158, 10.6.2013, t. 234).

(2) O.S. 2008/1080 (Cy. 114), a ddiwygiwyd gan O.S. 2013/1653 (Cy. 154); mae offerynnau diwygio eraill ond nid yw’r un ohonynt yn berthnasol i’r Rheoliadau hyn.

(3) O.S. 2008/1275 (Cy. 132), y mae diwygiadau iddo nad ydynt yn berthnasol i’r Rheoliadau hyn.

Rheoliadau Rheolaethau Swyddogol ar Fwyd Anifeiliaid a Bwyd (Cymru) 2009

18.—(1) Mae Rheoliadau Rheolaethau Swyddogol ar Fwyd Anifeiliaid a Bwyd (Cymru) 2009(1) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2(1), yn y diffiniad sy'n dechrau gyda “mae i “Cyfarwyddeb 2004/41””, yn lle “, “Rheoliad 211/2013” (“*Regulation 211/2013*”) a “Rheoliad 702/2013” (“*Regulation 702/2013*”)” rhodder “a “Rheoliad 211/2013” (“*Regulation 211/2013*”)”.

(3) Yn rheoliad 22, yn y diffiniad o “cynnyrch”, yn lle “Penderfyniad y Comisiwn 2007/275/EC ynghylch rhestrau o anifeiliaid a chynhyrchion sydd i'w harchwilio wrth safleoedd arolygu ar y ffin o dan Gyfarwyddebau'r Cyngor 91/496/EEC a 97/78/EC” rhodder “Penderfyniad y Comisiwn 2007/275/EC ynghylch rhestrau o anifeiliaid a chynhyrchion sydd i'w harchwilio wrth safleoedd arolygu ar y ffin o dan Gyfarwyddebau'r Cyngor 91/496/EEC a 97/78/EC(2)”.

(4) Yn Atodlen 1—

(a) yn y diffiniad o “Rheoliad 882/2004”, yn lle “, Rheoliad 669/2009 a Rheoliad 702/2013 (“*Regulation 702/2013*”)” rhodder “a Rheoliad 669/2009”;

(b) hepgorer y diffiniad o “Rheoliad 702/2013”.

(5) Yn Atodlen 3, yn y diffiniad o “cyfraith bwyd berthnasol”, ym mharagraff (a)—

(a) yn is-baragraff (iii), yn lle “Rheoliad y Cyngor (EC) Rhif 509/2006 ar gynhyrchion amaethyddol a bwydydd fel arbenigeddau traddodiadol a warentir” rhodder “Rheoliad (EU) Rhif 1151/2012 Senedd Ewrop a'r Cyngor ar gynlluniau ansawdd ar gyfer cynhyrchion amaethyddol a bwydydd(3)”;

(b) yn is-baragraff (iv), yn lle “Rheoliad y Cyngor (EEC) Rhif 510/2006 ar warchod dynodiadau daearyddol a dynodiadau tarddiad cynhyrchion amaethyddol a bwydydd” rhodder “Rheoliad (EU) Rhif 1151/2012 Senedd Ewrop a'r Cyngor ar gynlluniau ansawdd ar gyfer cynhyrchion amaethyddol a bwydydd”;

(1) O.S. 2009/3376 (Cy. 298), a ddiwygiwyd gan O.S. 2014/2714 (Cy. 271); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(2) OJ Rhif L 116, 4.5.2007, t. 9, fel y'i diwygiwyd ddiwethaf gan Benderfyniad Gweithredu'r Comisiwn (EU) 2016/1196 (OJ Rhif L 197, 22.7.2016, t. 10).

(3) OJ Rhif L 343, 14.12.2012, t. 1, fel y'i cywirwyd gan y Corigendwm a nodir yn OJ Rhif L 55, 27.2.2013, t. 27.

(c) yn lle is-baragraff (vi) rhodder—

“(vi) rheoleiddio labelu cig eidion a chig llo o dan Reoliadau Labelu Cig Eidion a Chig Llo (Cymru) 2011(1),”;

(d) yn lle is-baragraff (vii) rhodder—

“(vii) rheoleiddio mewnforio a masnachu o ran cynhyrchion sy’n dod o anifeiliaid o dan Reoliadau’r Fasnach mewn Anifeiliaid a Chynhyrchion Perthynol (Cymru) 2011(2), ac eithrio gweithredu a gorfodi rheoliad 32(3)(b) o’r Rheoliadau hynny gan yr Asiantaeth,”.

Rheoliadau Cig (Ffioedd Rheolaethau Swydddogol) (Cymru) 2009

19.—(1) Mae Rheoliadau Cig (Ffioedd Rheolaethau Swydddogol) (Cymru) 2009(3) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2(1), yn y diffiniad sy’n dechrau gyda “mae i “Cyfarwyddeb 2004/41””, yn lle “, “Rheoliad 2075/2005” a “Rheoliad 2076/2005”” rhodder “a “Rheoliad 2015/1375”” ac yn lle “, “*Regulation 2075/2005*” a “*Regulation 2076/2005*”” rhodder “a “*Regulation 2015/1375*””.

(3) Yn Atodlen 1—

(a) yn y diffiniad o “Rheoliad 853/2004”, yn lle “, Rheoliad 2074/2005 a Rheoliad 2076/2005” rhodder “a Rheoliad 2074/2005”;

(b) yn y diffiniad o “Rheoliad 854/2004”, yn lle “, Rheoliad 2075/2005 a Rheoliad 2076/2005” rhodder “a Rheoliad 2015/1375”;

(c) yn y diffiniad o “Rheoliad 882/2004”, hepgorer “a Rheoliad 2076/2005”;

(d) yn lle’r diffiniad o “Rheoliad 2075/2005” rhodder—

“ystyr “Rheoliad 2015/1375” (“*Regulation 2015/1375*”) yw Rheoliad Gweithredu’r Comisiwn (EU) 2015/1375 sy’n gosod rheolau penodol ar reolaethau swydddogol ar gyfer *Trichinella* mewn cig(4).”;

(e) hepgorer y diffiniad o “Rheoliad 2076/2005”.

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- (1) O.S. 2011/991 (Cy. 145), y mae diwygiadau iddo nad ydynt yn berthnasol i’r Rheoliadau hyn.
- (2) O.S. 2011/2379 (Cy. 252), y mae diwygiadau iddo nad ydynt yn berthnasol i’r Rheoliadau hyn.
- (3) O.S. 2009/1557 (Cy. 152), a ddiwygiwyd gan O.S. 2014/2714 (Cy. 271); mae offerynnau diwygio eraill ond nid yw’r un ohonynt yn berthnasol i’r Rheoliadau hyn.
- (4) OJ Rhif L 212, 11.8.2015, t. 7.

Rheoliadau Arbelydru Bwyd (Cymru) 2009

20.—(1) Mae Rheoliadau Arbelydru Bwyd (Cymru) 2009(1) wedi eu diwygio fel a ganlyn.

(2) Yn lle Atodlen 3 rhodder yr Atodlen a nodir yn Atodlen 1 i'r Rheoliadau hyn.

(3) Yn lle Atodlen 4 rhodder yr Atodlen a nodir yn Atodlen 2 i'r Rheoliadau hyn.

Rheoliadau Llestri Cegin Plastig (Amodau ar Fewnforion o Tsieina) (Cymru) 2011

21. Yn rheoliad 8(2)(ch)(ii) o Reoliadau Llestri Cegin Plastig (Amodau ar Fewnforion o Tsieina) (Cymru) 2011(2), yn lle “Rheoliad y Comisiwn (EU) Rhif 10/2011 ar ddeunyddiau ac eitemau plastig y bwriedir iddynt ddod i gysylltiad â bwyd” rhodder “Rheoliad y Comisiwn (EU) Rhif 10/2011 ar ddeunyddiau ac eitemau plastig y bwriedir iddynt ddod i gysylltiad â bwyd(3) fel y diwygir Atodiad I iddo o bryd i’w gilydd”.

Rheoliadau Deunyddiau ac Eitemau mewn Cysylltiad â Bwyd (Cymru) 2012

22.—(1) Mae Rheoliadau Deunyddiau ac Eitemau mewn Cysylltiad â Bwyd (Cymru) 2012(4) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 13, yn lle “Yn y Rhan hon ac yn Atodlen 1 mae unrhyw gyfeiriad” rhodder “Ac eithrio yn rheoliad 14(1), mae unrhyw gyfeiriad yn y Rhan hon ac yn Atodlen 1”.

(3) Yn rheoliad 14(1), yn lle “Erthygl 22(4) a (5) ac Erthygl 23,” rhodder “Erthygl 2 o Reoliad y Comisiwn (EU) Rhif 1282/2011(5), Erthygl 2 o Reoliad y

(1) O.S. 2009/1795 (Cy. 162), a ddiwygiwyd gan O.S. 2010/2289 (Cy. 201); mae offerynnau diwygio eraill ond nid yw'r un ohonynt yn berthnasol i'r Rheoliadau hyn.

(2) O.S. 2011/1605 (Cy. 186).

(3) OJ Rhif L 12, 15.1.2011, t. 1, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2018/831 (OJ Rhif L 140, 6.6.2018, t. 35).

(4) O.S. 2012/2705 (Cy. 291), y mae diwygiadau iddo nad ydynt yn berthnasol i'r Rheoliadau hyn.

(5) Rheoliad y Comisiwn (EU) Rhif 1282/2011 sy'n diwygio ac yn cywiro Rheoliad y Comisiwn (EU) Rhif 10/2011 ar ddeunyddiau ac eitemau plastig y bwriedir iddynt ddod i gysylltiad â bwyd (OJ Rhif L 328, 10.12.2011, t. 22). Mae Erthygl 2 yn darparu y caiff deunyddiau ac eitemau plastig a roddwyd ar y farchnad yn gyfreithlon cyn 1 Ionawr 2012 ac nad oeddent yn cydymffurfio â Rheoliad 1282/2011 (a ddiwygiodd Atodiad I i Reoliad 10/2011) barhau i gael eu rhoi ar y farchnad tan 1 Ionawr 2013 ac y cânt aros ar y farchnad ar ôl y dyddiad hwnnw nes i'r stociau gael eu disbyddu.

Comisiwn (EU) Rhif 1183/2012(1), Erthygl 2 o Reoliad y Comisiwn (EU) Rhif 202/2014(2), Erthygl 2 o Reoliad y Comisiwn (EU) 2015/174(3), Erthygl 2 o Reoliad y Comisiwn (EU) 2016/1416(4), Erthygl 2 o Reoliad y Comisiwn (EU) 2017/752(5), Erthygl 2 o Reoliad y Comisiwn (EU) 2018/79(6) ac Erthygl 6 o Reoliad y Comisiwn (EU) 2018/831(7),”.

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- (1) Rheoliad y Comisiwn (EU) Rhif 1183/2012 sy'n diwygio ac yn cywiro Rheoliad (EU) Rhif 10/2011 ar ddeunyddiau ac eitemau plastig y bwriedir iddynt ddod i gysylltiad â bwyd (OJ Rhif L 338, 12.12.2012, t. 11). Mae Erthygl 2 yn darparu y caiff deunyddiau ac eitemau plastig a roddwyd ar y farchnad yn gyfreithlon cyn 1 Ionawr 2013 ac nad oeddent yn cydymffurfio â Rheoliad 1183/2012 (a ddiwygiodd Atodiad I i Reoliad 10/2011) barhau i gael eu rhoi ar y farchnad tan 1 Ionawr 2014 ac y cânt aros ar y farchnad ar ôl y dyddiad hwnnw nes i'r stociau gael eu disbyddu.
 - (2) Rheoliad y Comisiwn (EU) Rhif 202/2014 sy'n diwygio Rheoliad (EU) Rhif 10/2011 ar ddeunyddiau ac eitemau plastig y bwriedir iddynt ddod i gysylltiad â bwyd (OJ Rhif L 62, 4.3.2014, t. 13). Mae Erthygl 2 yn darparu y caiff deunyddiau ac eitemau plastig a roddwyd ar y farchnad yn gyfreithlon cyn 24 Mawrth 2014 ac nad oeddent yn cydymffurfio â Rheoliad 202/2014 (a ddiwygiodd Atodiad I i Reoliad 10/2011) barhau i gael eu rhoi ar y farchnad tan 24 Mawrth 2015 ac y cânt aros ar y farchnad ar ôl y dyddiad hwnnw nes i'r stociau gael eu disbyddu.
 - (3) Rheoliad y Comisiwn (EU) 2015/174 sy'n diwygio ac yn cywiro Rheoliad (EU) Rhif 10/2011 ar ddeunyddiau ac eitemau plastig y bwriedir iddynt ddod i gysylltiad â bwyd (OJ Rhif L 30, 6.2.2015, t. 2). Mae Erthygl 2 yn darparu y caiff deunyddiau ac eitemau plastig sy'n cydymffurfio â gofynion Rheoliad 10/2011 fel yr oedd yn gymwys cyn 26 Chwefror 2015 gael eu rhoi ar y farchnad tan 26 Chwefror 2016 ac y cânt aros ar y farchnad ar ôl y dyddiad hwnnw nes i'r stociau gael eu disbyddu.
 - (4) Rheoliad y Comisiwn (EU) 2016/1416 sy'n diwygio ac yn cywiro Rheoliad (EU) Rhif 10/2011 ar ddeunyddiau ac eitemau plastig y bwriedir iddynt ddod i gysylltiad â bwyd (OJ Rhif L 230, 25.8.2016, t. 22). Mae Erthygl 2 yn darparu y caiff deunyddiau ac eitemau plastig sy'n cydymffurfio â Rheoliad 10/2011 fel yr oedd yn gymwys cyn i Reoliad 2016/1416 ddod i rym ar 14 Medi 2016 gael eu rhoi ar y farchnad tan 14 Medi 2017 ac y cânt aros ar y farchnad ar ôl y dyddiad hwnnw nes i'r stociau gael eu disbyddu.
 - (5) Rheoliad y Comisiwn (EU) 2017/752 sy'n diwygio ac yn cywiro Rheoliad (EU) Rhif 10/2011 ar ddeunyddiau ac eitemau plastig y bwriedir iddynt ddod i gysylltiad â bwyd (OJ Rhif L 113, 29.4.2017, t. 18). Mae Erthygl 2 yn darparu y caiff deunyddiau ac eitemau plastig sy'n cydymffurfio â Rheoliad 10/2011 fel yr oedd yn gymwys cyn i Reoliad 2017/752 ddod i rym ar 19 Mai 2017 gael eu rhoi ar y farchnad tan 19 Mai 2018 ac y cânt aros ar y farchnad ar ôl y dyddiad hwnnw nes i'r stociau gael eu disbyddu.
 - (6) Rheoliad y Comisiwn (EU) 2018/79 sy'n diwygio Rheoliad (EU) Rhif 10/2011 ar ddeunyddiau ac eitemau plastig y bwriedir iddynt ddod i gysylltiad â bwyd (OJ Rhif L 14, 19.1.2018, t. 31). Mae Erthygl 2 yn darparu y caiff deunyddiau ac eitemau plastig sy'n cydymffurfio â Rheoliad 10/2011 fel yr oedd yn gymwys cyn i Reoliad 2018/79 ddod i rym ar 8 Chwefror 2018 gael eu rhoi ar y farchnad tan 8 Chwefror 2019 ac y cânt aros ar y farchnad ar ôl y dyddiad hwnnw nes i'r stociau gael eu disbyddu.
 - (7) Rheoliad y Comisiwn (EU) 2018/831 sy'n diwygio Rheoliad (EU) Rhif 10/2011 ar ddeunyddiau ac eitemau plastig y bwriedir iddynt ddod i gysylltiad â bwyd (OJ Rhif L 140, 6.6.2018, t. 35). Mae Erthygl 6 yn darparu y caiff deunyddiau ac eitemau plastig sy'n cydymffurfio â Rheoliad 10/2011 fel yr oedd yn gymwys cyn i Reoliad 2018/831 ddod i rym ar 26 Mehefin 2018 gael eu rhoi ar y farchnad tan 26 Mehefin 2019 ac y cânt aros ar y farchnad ar ôl y dyddiad hwnnw nes i'r stociau gael eu disbyddu.

(4) Yn rheoliad 16(2), yn lle “Yn ddarostyngedig i Erthygl 6(1), (2) a (4) (darpariaethau trosiannol), ni” rhodder “Ni”.

(5) Hepgorer rheoliadau 28 a 29.

Rheoliadau Halogion mewn Bwyd (Cymru) 2013

23.—(1) Mae Rheoliadau Halogion mewn Bwyd (Cymru) 2013(1) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2—

- (a) ym mharagraff (1), hepgorer y diffiniadau o “Cyfarwyddeb 76/621”, “Cyfarwyddeb 80/891”, “Rheoliad 629/2008” a “Rheoliad 165/2010”;
- (b) ym mharagraff (2)—
 - (i) yn lle “yng Nghyfarwyddeb 76/621, Cyfarwyddeb 80/891,” rhodder “yn”;
 - (ii) hepgorer “neu’r Cyfarwyddebau”;
- (c) ym mharagraff (3)—
 - (i) yn lle “Gyfarwyddeb 76/621, Cyfarwyddeb 80/891, Rheoliad” rhodder “Reoliad”;
 - (ii) yn y ddau le y mae’n digwydd, hepgorer “Cyfarwyddebau neu’r”;
- (d) ym mharagraff (4)(a), hepgorer “neu 7”.

(3) Hepgorer rheoliadau 3 a 4.

(4) Yn rheoliad 5—

- (a) yn lle paragraff (1) rhodder—
 - “(1) Mae person sy’n mynd yn groes i unrhyw un neu ragor o’r darpariaethau UE a bennir ym mharagraff (2) neu sy’n methu â chydymffurfio ag unrhyw un neu ragor ohonynt yn euog o drosedd.”;
- (b) ar ôl paragraff (2) mewnosoder—
 - “(3) Rhaid penderfynu ar lefel yr asid erwsig mewn bwyd yn unol â dulliau samplu, a dulliau dadansoddi sy’n bodloni’r meini prawf perfformiad, a nodir yn yr Atodiad i Reoliad y Comisiwn (EU) 2015/705 sy’n gosod dulliau samplu a meini prawf perfformiad ar gyfer y dulliau dadansoddi ar gyfer rheoli’n swyddogol lefelau’r asid erwsig mewn deunyddiau bwyd ac sy’n diddymu

(1) O.S. 2013/2493 (Cy. 242), y mae diwygiadau iddo nad ydynt yn berthnasol i’r Rheoliadau hyn.

Cyfarwyddeb y Comisiwn
80/891/EEC(1).”

(5) Yn rheoliad 6, hepgorer “reoliad 4(3) neu”.

(6) Yn rheoliad 8—

- (a) ym mharagraff (1)(c)(i), hepgorer “4(3) neu”;
- (b) ym mharagraff (2), wrth gymhwyso ac addasu adran 9 o Ddeddf Diogelwch Bwyd 1990, hepgorer “4(1) or”.

Rheoliadau Ychwanegion, Cyflasynnau, Ensymau a Thoddyddion Echdynnu Bwyd (Cymru) 2013

24. Yn rheoliad 8(1)(b) o Reoliadau Ychwanegion, Cyflasynnau, Ensymau a Thoddyddion Echdynnu Bwyd (Cymru) 2013(2), yn lle “(1), (3) or (4)” rhodder “(1)”.

Rheoliadau Suddoedd Ffrwythau a Neithdarau Ffrwythau (Cymru) 2013

25.—(1) Mae Rheoliadau Suddoedd Ffrwythau a Neithdarau Ffrwythau (Cymru) 2013(3) wedi eu diwygio fel a ganlyn.

(2) Hpgorer rheoliad 22.

(3) Yn Atodlen 7, yn Rhan 1—

- (a) ym mharagraff 1, yn lle “sudd” rhodder “gynnyrch”;
- (b) ym mharagraff 2, yn y geiriau cyn is-baragraff (a), yn lle “suddoedd” rhodder “cynhyrchion”.

(4) Yn Atodlen 9, ar ôl paragraff 9 mewnosoder—

“**10.** Proteinau planhigion i’w tryloywi o—

- (a) gwenith,
- (b) pys,
- (c) tatws, neu
- (d) unrhyw gyfuniad ohonynt.”

Rheoliadau Cynhyrchion sy’n Cynnwys Cig etc. (Cymru) 2014

26. Yn Atodlen 1 i’r Rheoliadau Cynhyrchion sy’n Cynnwys Cig etc. (Cymru)(4) 2014, yn y diffiniad o “halen halltu”, ym mharagraff (c), yn lle “Rheoliad (EC) Rhif 1333/2008 Senedd Ewrop a’r Cyngor ar ychwanegion bwyd” rhodder “Rheoliad (EC) Rhif 1333/2008 Senedd Ewrop a’r Cyngor ar ychwanegion

(1) OJ Rhif L 113, 1.5.2015, t. 29.
 (2) O.S. 2013/2591 (Cy. 255), y mae diwygiad iddo nad yw’n berthnasol i’r Rheoliadau hyn.
 (3) O.S. 2013/2750 (Cy. 267), y mae diwygiad iddo nad yw’n berthnasol i’r Rheoliadau hyn.
 (4) O.S. 2014/3087 (Cy. 308).

bwyd(1) fel y diwygir yr Atodiadau iddo o bryd i'w gilydd”.

Rheoliadau Bwyd Anifeiliaid (Cyfansoddiad, Marchnata a Defnydd) (Cymru) 2016

27. Yn rheoliad 12 o Reoliadau Bwyd Anifeiliaid (Cyfansoddiad, Marchnata a Defnydd) (Cymru) 2016(2), yn lle “Yn ddarostyngedig i'r darpariaethau trosiannol a geir yn Erthygl 32, mae” rhodder “Mae”.

Rheoliadau Bwyd Anifeiliaid (Hylendid, Samplu etc. a Gorfodi) (Cymru) 2016

28.—(1) Mae Rheoliadau Bwyd Anifeiliaid (Hylendid, Samplu etc. a Gorfodi) (Cymru) 2016(3) wedi eu diwygio fel a ganlyn.

(2) Yn rheoliad 2(1)—

(a) yn lle'r diffiniad o “Rheoliad 882/2004” rhodder—

“ystyr “Rheoliad 882/2004 (*“Regulation 882/2004”*) yw Rheoliad (EC) Rhif 882/2004 Senedd Ewrop a'r Cyngor ar reolaethau swyddogol a gyflawnir i sicrhau y caiff cydymffurfedd â chyfraith bwyd anifeiliaid a bwyd, rheolau iechyd anifeiliaid a rheolau lles anifeiliaid ei wirio(4);”;

(b) yn lle'r diffiniad o “Rheoliad 767/2009” rhodder—

“ystyr “Rheoliad 767/2009” (*“Regulation 767/2009”*) yw Rheoliad (EC) Rhif 767/2009 Senedd Ewrop a'r Cyngor ar roi bwyd anifeiliaid ar y farchnad a'i ddefnyddio, sy'n diwygio Rheoliad (EC) Rhif 1831/2003 Senedd Ewrop a'r Cyngor ac yn diddymu Cyfarwyddeb y Cyngor 79/373/EEC, Cyfarwyddeb y Comisiwn 80/511/EEC, Cyfarwyddebau'r Cyngor 82/471/EEC, 83/228/EEC, 93/74/EEC, 93/113/EC a 96/25/EC a Phenderfyniad y Comisiwn 2004/217/EC(5);”.

(3) Yn rheoliad 4(2)(a), yn lle “2(e)” rhodder “2(f)”.

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- (1) OJ Rhif L 354, 31.12.2008, t. 16, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2018/682 (OJ Rhif L 116, 7.5.2018, t. 5).
- (2) O.S. 2016/386 (Cy. 120).
- (3) O.S. 2016/387 (Cy. 121), y mae diwygiad iddo nad yw'n berthnasol i'r Rheoliadau hyn.
- (4) OJ Rhif L 165, 30.4.2004, t. 1, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2018/455 (OJ Rhif L 77, 20.3.2018, t. 4).
- (5) OJ Rhif L 229, 1.9.2009, t. 1, fel y'i diwygiwyd ddiwethaf gan Reoliad y Comisiwn (EU) 2017/2279 (OJ Rhif L 328, 12.12.2017, t. 3).

RHAN 3

Dirymiadau

29. Mae'r Rheoliadau a restrir yn Atodlen 3 wedi eu dirymu.

Vaughan Gething

Ysgrifennydd y Cabinet dros Iechyd a Gwasanaethau
Cymdeithasol, un o Weinidogion Cymru
2 Gorffennaf 2018

ATODLEN 1 Rheoliad 20(2)

YR ATODLEN A RODDIR YN LLE
ATODLEN 3 I REOLIADAU
ARBELYDRU BWYD (CYMRU) 2009

“ATODLEN 3 Rheoliadau 3(1)
a 5(1)(b)(i)

RHESTR O GYFLEUSTERAU
A GYMERADWYWYD MEWN
AELOD-WLADWRIAETHAU

<i>Rhif cyfeirnod swyddogol</i>	<i>Enw a chyfeiriad</i>
2110/91/0004	Sterigenics SA Zoning Industriel 6220 Fleurus Gwlad Belg
01/23.05.2008	Bulgamma, Sopharma Ltd Iliensko Shosse 16 Sofia Bwlgaria
2/26.10.2010	GITAVA Ltd ‘Kalina’ Town of Stamboliyski Hristo Botev str. Municipality Stamboliyski Plovdiv district Bwlgaria
IR-02-CZ	Bioster a.s. Tejny 621 664 71 Veverská Bítýška Y Weriniaeth Tsiec
SN 01	Synergy Health Radeberg GmbH Juri—Gagarin Strasse 15 01454 Radeberg Yr Almaen
BY FS 01/2001	Synergy Health Allershausen GmbH Kesselbodenstrasse 7 85391 Allershausen Yr Almaen
NRW-GM 01 ac NRW- GM 02	BGS Beta-Gamma- Service GmbH & Co. KG Fritz-Kotz-Str.16 51674 Wiehl

	Yr Almaen
D-BW-X-01	Beta-Gamma-Service GmbH & Co. KG John-Deere-Strasse 3 76646 Bruchsal Yr Almaen
2835	Scandinavian Clinics Estonia OÜ Kurvi tee 406a, Alliku kula, 76403 Saue vald, Harjumaa Estonia
5.00001/CU	Ionmed Esterilización, SA C/Rocinante, Parc.50 (Polg. Ind. Tarancón) 16400 Tarancón (Cuenca) Sbaen
5.00002/B	Aerogamma S.L. Carretera Granollers a Cardeneu, Km. 3.5 08520 Les Franqueses del Vallés (Barcelona) Sbaen
5.00005/SO	Mevion Technology, S.L. Avda. De España, 1 Pol. Industrial Emiliano Revilla, 42110 Ólvega (Soria) Sbaen
13055 F	Synergy Health Rue Jean Queillau Marché des Arnavaux 13014 Marseille Cedex 14 Ffrainc
72 264 F	Ionisos SA Zone industrielle de l'Aubrée 72300 Sablé-sur-Sarthe Ffrainc
85 182 F	Ionisos SA Zone industrielle Montifaud 85700 Pouzauges Ffrainc
01 142 F	Ionisos SA Zone Industrielle les Chartinières 01120 Dagneux Ffrainc
10 093 F	Ionisos SA

	Zone Industrielle 10500 Chaumesnil Ffrainc
541-02/03-IRB16-1	Institut Ruder Bošković, Bijenička 54, 10 000 Zagreb, Croatia
EU-AIF-04-2002	AGROSTER Besugárzó Zártkörűen Működő Részvénytársaság Budapest Jászberényi út 5 1106 Hwngari
RAD 1/04 IT	Gammarad Italia SPA Via Marzabotto 4 Minerbio (BO) Yr Eidal
GZB/VVB-991393 Ede	Synergy Health Morsestraat 3 6716AH Ede Yr Iseldiroedd
GZB/VVB-991393 Etten- Leur	Synergy Health Soevereinsstraat 2 4879 NN Etten-Leur Yr Iseldiroedd
GIS-HZ-4434-W.- 2/MR/03	Institute of Applied Radiation Chemistry Technical University of Lodz 15 Wróblewskiego Str. 39-590 Łódź Gwlad Pwyl
GIS-HZ-4434-W.- 3/MR/03	Institute of Nuclear Chemistry and Technology 16 Dorodna Str. 03-195 Warsaw Gwlad Pwyl
RG016/2008	Multipurpose Irradiation Facility IRASM Technological Irradiations Department Horia Hulubei National Institute for Research and Development of Physics and Nuclear Engineering Atomiştilor Str. No. 407 PO Box MG-6 Măgurele. Ilfov County Rwmania
EW/04	Synergy Health

	Moray Road Elgin Industrial Estate Swindon Wiltshire SN2 8XS Y Deyrnas Unedig”.
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ATODLEN 2 Rheoliad 20(3)

YR ATODLEN A RODDIR YN
LLE ATODLEN 4 I REOLIADAU
ARBELYDRU BWYD (CYMRU)
2009

“ATODLEN 4 Rheoliad 5(1)(b)(ii)

RHESTR O GYFLEUSTERAU
MEWN GWLEDYDD Y TU
ALLAN I'R UNDEB
EWROPEAIDD

<i>Rhif cyfeirnod swyddogol</i>	<i>Enw a chyfeiriad</i>
EU-AIF 01-2002	HEPRO Cape (Pty) Ltd 6 Ferrule Avenue Montague Gardens Milnerton 7441 Western Cape Gweriniaeth De Affrica
EU-AIF 02-2002	Gammaster South Africa (Pty) Ltd PO Box 3219 5 Waterpas Street Isando Extension 3 Kempton Park 1620 Johannesburg Gweriniaeth De Affrica
EU-AIF 03-2002	Gamwave (Pty) Ltd PO Box 26406 Isipingo Beach Durban 4115 Kwazulu-Natal Gweriniaeth De Affrica
EU-AIF 05-2004	Gamma-Pak As Yünsa Yolu N: 4 0SB Cerkezköy/TEKIRDAG TR-59500 Twrci
EU-AIF 06-2004	Studer Ag Werk Hard Hogenweidstrasse 2 Däniken CH-4658 Y Swistir
EU-AIF 07-2006	Thai Irradiation Centre Thailand Institute of Nuclear Technology (Public Organisation)

	37 Moo 3, TECHNOPSIS Klong 5, Klong Luang Pathumthani 12120 Gwlad Thai
EU-AIF 08-2006	Synergy Health (Thailand) Ltd 700/465 Amata Nakorn Industrial Moo 7, Tambon Donhuaroh, Amphur Muang, Chonburi 20000 Gwlad Thai
EU-AIF 09-2010	Board of Radiation and Isotope Technology Department of Atomic Energy BRIT/BARC Vashi Complex Sector 20, Vashi Navi Mumbai – 400 705 (Maharashtra) India
EU-AIF 10-2010	Board of Radiation and Isotope Technology ISOMED Bhabha Atomic Research Centre South Site Gate, Refinery Road Next to TATA Power Station, Trombay Mumbai – 400 085 (Maharashtra) India
EU-AIF 11-2010	Microtrol Sterilisation Services Pvt. Ltd Plot No. 14 Bommasandra- Jigani Link Road Industrial Area KIADB, Off Hosur Road Hennagarra Post Bengalooru – 562 106 (Karnataka) India”.

ATODLEN 3 Rheoliad 29
Y RHEOLIADAU SYDD WEDI
EU DIRYMU

<i>Enw</i>	<i>Rhif OS</i>
Rheoliadau Esgyrn Cig Eidion (Diwygio) (Cymru) 1999	1999/3464 (Cy. 52)
Rheoliadau Cynhyrchion Llaeth (Hylendid) (Taliadau) (Diwygio) (Cymru) 2000	2000/1738 (Cy. 121)
Rheoliadau Lliwiau mewn Bwyd (Diwygio) (Cymru) 2000	2000/1799 (Cy. 124)
Rheoliadau Cynhyrchion Cig (Hylendid) (Diwygio) (Cymru) 2000	2000/1885 (Cy. 131)
Rheoliadau Cig (Rheoli Clefydau) (Cymru) 2000	2000/2257 (Cy. 150)
Rheoliadau Diogelwch Bwyd (Hylendid Bwyd yn Gyffredinol) (Siopau Cigyddion) (Diwygio) (Cymru) 2000	2000/3341 (Cy. 219)
Rheoliadau Cig Ffres (Dulliau Rheoli Cig Eidion) (Rhif 2) (Diwygio) (Cymru) 2000	2000/3388 (Cy. 225)
Rheoliadau Cig (Hylendid ac Archwilio) (Ffioedd) (Diwygio) (Cymru) 2001	2001/1302 (Cy. 79)
Rheoliadau Clwy'r Traed a'r Genau (Marcio Cig a Chynhyrchion Cig) (Cymru) 2001	2001/1508 (Cy. 105)
Rheoliadau Cynhyrchion sy'n Tarddu o Anifeiliaid (Mewnforio ac Allforio) (Diwygio) (Cymru) 2001	2001/1660 (Cy. 119)
Rheoliadau Fformwla Fabanod a Fformwla Ddilynol (Diwygio) (Cymru) 2001	2001/1690 (Cy. 120)
Rheoliadau Clwy'r Traed a'r Genau (Marcio Cig, Briwgig a Pharatodau Cig) (Cymru) 2001	2001/1740 (Cy. 123)
Rheoliadau Ychwanegion Bwyd Amrywiol (Diwygio) (Cymru) 2001	2001/1787 (Cy. 128)
Rheoliadau Clwy'r Traed a'r Genau (Marcio Cig, Cynhyrchion Cig, Briwgig a Pharatodau Cig) (Cymru) 2001	2001/1802 (Cy. 131)
Rheoliadau Cig (Pwerau Gorfodi Ehangach) (Cymru) 2001	2001/2198 (Cy. 158)
Rheoliadau Clwy'r Traed a'r Genau (Marcio Cig, Cynhyrchion Cig, Briwgig a Pharatodau Cig) (Cymru) (Rhif 2) 2001	2001/2627 (Cy. 216)
Rheoliadau Melysyddion mewn Bwyd (Diwygio) (Cymru) 2001	2001/2679 (Cy. 220)
Rheoliadau Cig (Hylendid ac Archwilio) (Taliadau) (Rhif 2) (Diwygio) (Cymru) 2001	2001/3831 (Cy. 317)

Rheoliadau Cig Dofednod, Cig Adar Hela wedi'i Ffermio a Chig Cwningod (Hylendid ac Archwilio) (Diwygio) (Cymru) 2002	2002/47 (Cy. 6)
Rheoliadau Clwy'r Traed a'r Genau (Marcio Cig, Paratodau Cig a Chynhyrchion Cig) (Cymru) 2002	2002/129 (Cy. 17)
Rheoliadau Ychwanegion Bwyd Amrywiol (Diwygio) (Cymru) 2002	2002/329 (Cy. 42)
Rheoliadau Melysyddion mewn Bwyd (Diwygio) (Cymru) 2002	2002/330 (Cy. 43)
Rheoliadau Anifeiliaid a Chynhyrchion Anifeiliaid (Mewnforio ac Allforio) (Lloegr a Chymru) (Diwygio) (Cymru) 2002	2002/430 (Cy. 52)
Rheoliadau Cig (Dadansoddi Peryglon a Phwynt Rheoli Critigol) (Cymru) 2002	2002/1476 (Cy. 148)
Rheoliadau Bwyd (Pysgnau o Tsieina) (Rheolaeth Frys) (Diwygio) (Cymru) 2002	2002/1728 (Cy. 162)
Rheoliadau Bwyd a Bwydydd Anifeiliaid (Cynhyrchion sy'n Dod o Anifeiliaid o Tsieina) (Rheolaeth Frys) (Cymru) 2002	2002/1798 (Cy. 173)
Rheoliadau Cynhyrchion sy'n Dod o Anifeiliaid (Mewnforion Trydydd Gwledydd) (Cymru) (Diwygio) 2002	2002/3011 (Cy. 283)
Rheoliadau Ychwanegion Bwyd Amrywiol (Diwygio) (Cymru) 2003	2003/945 (Cy. 126)
Rheoliadau Melysyddion mewn Bwyd (Diwygio) (Cymru) 2003	2003/1713 (Cy. 181)
Rheoliadau Dŵr Mwynol Naturiol, Dŵr Ffynnon a Dŵr Yfed wedi'i Botelu (Diwygio) (Cymru) 2003	2003/3042 (Cy. 287)
Rheoliadau Bwyd (Rheolaeth Frys) (Diwygiadau Amrywiol) (Cymru) 2004	2004/245 (Cy. 24)
Rheoliadau Fformwla Fabanod a Fformwla Ddilynol (Diwygio) (Cymru) 2004	2004/313 (Cy. 31)
Rheoliadau Ychwanegion Bwyd Amrywiol (Diwygio) (Cymru) 2004	2004/554 (Cy. 57)
Rheoliadau Bwyd at Ddefnydd Maethol Neilltuol (Ychwanegu Sylweddau at Ddibenion Maethol Penodol) (Cymru) (Diwygio) 2004	2004/1012 (Cy. 109)
Rheoliadau Bwyd (Cyffraith Jeli) (Rheolaeth Frys) (Cymru) (Diwygio) 2004	2004/1262 (Cy. 134)
Rheoliadau Dŵr Mwynol Naturiol, Dŵr Ffynnon a Dŵr Yfed wedi'i Botelu (Diwygio) (Cymru) 2004	2004/1509 (Cy. 158)
Rheoliadau Bwyd (Rheolaeth Frys) (Cymru) (Diwygiadau Amrywiol) (Rhif 2) 2004	2004/1804 (Cy. 192)
Rheoliadau Ychwanegion Bwyd Amrywiol (Diwygio) (Cymru) 2005	2005/259 (Cy. 25)

Rheoliadau Diogelwch Bwyd (Hylendid Bwyd yn Gyffredinol) (Diwygio) (Cymru) 2005	2005/363 (Cy. 30)
Rheoliadau Melysyddion mewn Bwyd (Diwygio) (Cymru) 2005	2005/1156 (Cy. 73)
Rheoliadau Cig Dofednod, Cig Adar Hela wedi'i Ffermio a Chig Cwningod (Hylendid ac Archwilio) (Diwygio) (Cymru) 2005	2005/1310 (Cy. 92)
Rheoliadau Ychwanegion Bwyd Amrywiol (Diwygio) (Rhif 2) (Cymru) 2005	2005/1311 (Cy. 93)
Rheoliadau Lliwiau mewn Bwyd (Diwygio) (Cymru) 2005	2005/1628 (Cy. 122)
Rheoliadau Labelu Bwyd (Diwygio) (Cymru) (Rhif 2) (Diwygio) 2005	2005/3236 (Cy. 241)
Rheoliadau Cynhyrchion sy'n Dod o Anifeiliaid (Mewnforion Trydydd Gwledydd) (Cymru) (Diwygio) 2006	2006/767 (Cy. 74)
Rheoliadau Anifeiliaid a Chynhyrchion Anifeiliaid (Mewnforio ac Allforio) (Cymru) (Diwygio) 2006	2006/2128 (Cy. 198)
Rheoliadau Cynhyrchion Reis (Cyfyngiad ar eu Rhoi Gyntaf ar y Farchnad) (Cymru) (Diwygio) 2006	2006/2969 (Cy. 268)
Rheoliadau Bwyd at Ddefnydd Maethol Neilltuol (Ychwanegu Sylweddau at Ddibenion Maethol Penodol) (Cymru) (Diwygio) 2007	2007/116 (Cy. 7)
Rheoliadau Lliwiau mewn Bwyd (Diwygio) (Cymru) 2007	2007/579 (Cy. 51)
Rheoliadau Cynhyrchion sy'n Dod o Anifeiliaid (Mewnforion Trydydd Gwledydd) (Cymru) (Diwygio) 2007	2007/1710 (Cy. 148)
Rheoliadau Cynhyrchion Buchol (Cyfyngu ar eu Rhoi ar y Farchnad) (Cymru) (Rhif 2) (Diwygio) 2007	2007/1835 (Cy. 159)
Rheoliadau Ychwanegion Bwyd Amrywiol a Melysyddion mewn Bwyd (Diwygio) (Cymru) 2008	2008/138 (Cy. 20)
Rheoliadau Anifeiliaid a Chynhyrchion Anifeiliaid (Mewnforio ac Allforio) (Cymru) (Diwygio) 2009	2009/390 (Cy. 40)
Rheoliadau Cynhyrchion sy'n Dod o Anifeiliaid (Mewnforion Trydydd Gwledydd) (Cymru) (Diwygio) 2009	2009/392 (Cy. 41)
Rheoliadau Cynhyrchion sy'n Dod o Anifeiliaid (Mewnforion Trydydd Gwledydd) (Cymru) (Diwygio) (Rhif 2) 2009	2009/1088 (Cy. 96)
Rheoliadau Meini Prawf Purdeb ar gyfer Lliwiau, Melysyddion ac Ychwanegion Bwyd Amrywiol (Cymru) 2009	2009/1092 (Cy. 97)
Rheoliadau Meini Prawf Purdeb ar gyfer Lliwiau, Melysyddion ac Ychwanegion Bwyd Amrywiol (Cymru) (Diwygio)	2009/2201 (Cy. 186)

2009	
Rheoliadau Deunyddiau ac Eitemau mewn Cysylltiad â Bwyd (Cymru) (Diwygio) 2009	2009/3105 (Cy. 271)
Rheoliadau Halogion mewn Bwyd (Cymru) (Diwygio) 2009	2009/2939 (Cy. 256)
Rheoliadau Ychwanegion Bwyd (Cymru) 2009	2009/3378 (Cy. 300)
Rheoliadau Labelu Bwyd (Gwybodaeth Faethol) (Cymru) (Diwygio) 2010	2010/1069 (Cy. 100)
Rheoliadau Cyflasynnau mewn Bwyd (Cymru) 2010	2010/2922 (Cy. 243)

Explanatory Memorandum to the Food and Feed (Miscellaneous Amendments and Revocations) (Wales) Regulations 2018

This Explanatory Memorandum has been prepared by the Food Standards Agency and is laid before the National Assembly for Wales in conjunction with the above subordinate legislation and in accordance with Standing Order 27.1.

Member's Declaration

In my view, this Explanatory Memorandum gives a fair and reasonable view of the expected impact of the Food and Feed (Miscellaneous Amendments and Revocations) (Wales) Regulations 2018

Vaughan Gething AM

Cabinet Secretary for Health and Social Services

4 July 2018

Explanatory Memorandum to the Food and Feed (Miscellaneous Amendments and Revocations) (Wales) Regulations 2018

1. Description

The Regulations address a number of issues identified during an analysis of all food and feed legislation for which the Food Standards Agency has policy responsibility in Wales and all food nutrition legislation applying in Wales. These issues arise independently of the UK's proposed exit from the EU and the issues are being addressed now, in advance of the UK's exit from the EU, to ensure the accuracy and currency of the statute book in Wales in relation to food and feed before the UK exits the EU.

The Regulations amend various food and feed-related statutory instruments to, among other things, correct out of date references to domestic legislation and EU instruments, revoke expired or redundant provisions and SIs and correct other minor errors.

2. Matters of Special Interest to the Constitutional Affairs Committee

None.

3. Legislative Background

The Welsh Ministers have the required powers to make these Regulations under sections 16(1) and 48(1) of the Food Safety Act 1990 and section 2(2) of, and paragraph 1A of Schedule 2 to, the European Communities Act 1972.

The powers given by the Food Safety Act 1990, which were vested in UK Government Ministers prior to devolution, were transferred to the National Assembly for Wales in 1999 by the National Assembly for Wales (Transfer of Functions) Order 1999 (SI 1999/672) and were subsequently transferred to the Welsh Ministers by paragraph 30 of Schedule 11 to the Government of Wales Act 2006 ("GoWA").

The Regulations will be made by statutory instrument subject to the negative resolution procedure.

4. Purpose and Intended Effect of the Legislation

The Food and Feed (Miscellaneous Amendments and Revocations) (Wales) Regulations 2018 will:

- I. Provide for the enforcement in Wales of an amendment made to Directive 2001/112/EC relating to fruit juices and similar products by Commission Delegated Regulation (EU) No 1040/2014.

The amendment allows plant proteins from wheat, peas or potatoes to be used to clarify fruit juices. The amendment to the Directive is directly applicable and came into force automatically in Wales in October 2014.

The Regulations amend the Fruit Juices and Fruit Nectars (Wales) Regulations 2013 to make clear to stakeholders that the list of authorised treatments has been extended in this way;

- II. Amend the Food Hygiene (Wales) Regulations 2006 to draw businesses' attention to Regulation (EU) No 2017/2158 on acrylamide.

Regulation (EU) No 2017/2158 is made under Article 4(3) of Regulation (EC) 852/2004 and sets benchmark levels for acrylamide in particular foods, with which businesses must seek to comply.

The substantive obligation on businesses remains in Article 4 of Regulation (EC) 852/2004 (to adopt procedures necessary to meet targets, including the acrylamide benchmark levels). The requirement is already enforced in Wales by the Food Hygiene (Wales) Regulations 2006. The Food and Feed (Miscellaneous Amendments and Revocations) (Wales) Regulations 2018 amend the definition of Regulation (EC) 852/2004 in the 2006 Regulations in order to draw businesses' attention to the new benchmark levels on acrylamide.

- III. Make other miscellaneous amendments and revocations to several Statutory Instruments (SIs) in order to:
 - I. fix or remove out of date references to domestic and EU legislation;
 - II. insert ambulatory references to EU legislation where necessary and appropriate;
 - III. revoke expired transitional measures;
 - IV. revoke redundant provisions and whole SIs where necessary; and
 - V. correct other minor errors.

5. Consultation

The Food Standards Agency ran an eight-week consultation from 1 March to 30 April 2018. There were no responses to the consultation in Wales.

6. Regulatory Impact Assessment

A Regulatory Impact Assessment has not been prepared to accompany these Regulations as there are no changes to the current controls and therefore no identified costs to consumers, businesses or enforcement authorities associated with implementation of these Regulations.

Eitem 4.2

SL(5)243 - Gorchymyn y Cynllun Effeithlonrwydd Ynni CRC (Dirymu ac Arbedion) 2018

Cefndir a Diben

Mae'r Gorchymyn hwn yn dirymu yn y Deyrnas Unedig Orchymyn y Cynllun Effeithlonrwydd Ynni CRC 2013 (Gorchymyn 2013) gydag arbedion. Mae hefyd yn gwneud diwygiadau i Orchymyn 2013 i'r graddau y mae'n parhau i weithredu yn rhinwedd yr arbedion hynny. Mae hefyd yn diwygio Gorchymyn y Cynllun Effeithlonrwydd Ynni CRC 2010 (Gorchymyn 2010) i'r graddau y mae'n parhau i weithredu yn dilyn ei ddirymu, gydag arbedion, gan Orchymyn 2013.

Roedd Gorchymyn 2013 a Gorchymyn 2010 yn sefydlu cynllun masnachu allyriadau sy'n berthnasol i allyriadau uniongyrchol ac anuniongyrchol o gyflenwadau nwy a thrydan gan gyrff a gweithgareddau cyhoeddus.

Y weithdrefn

Negyddol.

Materion technegol: craffu

Nodir un pwynt i gyflwyno adroddiad yn ei gylch o dan Reol Sefydlog 21.2(ix) (nad yw'r offeryn wedi'i wneud yn Gymraeg a Saesneg, nac i'w wneud), gan fod yr offeryn hwn wedi'i wneud yn Saesneg yn unig.

Rhinweddau: craffu

Ni nodir unrhyw bwyntiau i gyflwyno adroddiad arnynt o dan Reol Sefydlog 21.3 mewn perthynas â'r offeryn hwn.

Y goblygiadau yn sgil gadael yr Undeb Ewropeaidd

Ni nodir unrhyw bwyntiau i gyflwyno adroddiad arnynt o dan Reol Sefydlog 21.3 mewn perthynas â'r offeryn hwn.

Ymateb y Llywodraeth

Nid oes angen ymateb y llywodraeth.

Cynghorwyr Cyfreithiol

**Y Pwyllgor Materion Cyfansoddiadol a Deddfwriaethol
Medi 2018**



STATUTORY INSTRUMENTS

2018 No. 810

EDUCATION

The Education (Student Loans) (Repayment) (Amendment) (No. 3) Regulations 2018

<i>Made</i>	- - - -	<i>2nd July 2018</i>
<i>Laid before Parliament</i>		<i>6th July 2018</i>
<i>Laid before the National Assembly for Wales</i>		<i>6th July 2018</i>
<i>Coming into force</i>	- -	<i>28th July 2018</i>

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 22 and 42 of the Teaching and Higher Education Act 1998(a) and sections 5 and 6 of the Sale of Student Loans Act 2008(b).

The Welsh Ministers make these Regulations in exercise of the powers conferred on the Secretary of State by sections 22 and 42 of the Teaching and Higher Education Act 1998, now exercisable by them(c), and by sections 5 and 6 of the Sale of Student Loans Act 2008.

Citation and commencement

1. These Regulations may be cited as the Education (Student Loans) (Repayment) (Amendment) (No. 3) Regulations 2018 and come into force on 28th July 2018.

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- (a) 1998 c.30: Section 22 was amended by section 146(2) of, and Schedule 11 to, the Learning Skills Act 2000 (c.21); paragraph 236 of Part 2 of Schedule 6 to the Income Tax (Earnings and Pensions) Act 2003 (c.1); section 147(3) of the Finance Act 2003 (c.14); sections 42(1) and 43(2) and (3) of, and Schedule 7 to, the Higher Education Act 2004 (c.8); section 257(2) of the Apprenticeships, Skills, Children and Learning Act 2009 (c.22); section 76(1) and (2)(a) of the Education Act 2011 (c.21); S.I. 2013/1881; and section 86(2) to (7) (not yet in force) and section 88(2) to (5) of the Higher Education and Research Act 2017 (c.29). Section 43(1) of the Teaching and Higher Education Act 1998 defines “prescribed” and “regulations”.
 - (b) 2008 c.10.
 - (c) The functions of the Secretary of State under section 22 as regards Wales were transferred to the National Assembly for Wales by section 44 of the Higher Education Act 2004 (c.8), except for those functions under section 22(2)(a), (c), (j) and (k), (3)(e) and (f), and (5). Functions under subsections (2)(a), (c) and (k) are exercisable by the Secretary of State concurrently with the National Assembly for Wales. The section 22 functions which were transferred to, or became exercisable by, the National Assembly for Wales were subsequently transferred to the Welsh Ministers by section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c.32). The functions of the Secretary of State under section 42 of the Teaching and Higher Education Act 1998 as regards Wales were transferred to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672). The section 42 functions which were transferred to the National Assembly for Wales were subsequently transferred to the Welsh Ministers by section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c.32).

Amendment of the Education (Student Loans) (Repayment) Regulations 2009

2. The Education (Student Loans) (Repayment) Regulations 2009(a) are amended in accordance with regulations 3 to 7.

Amendment of regulation 3

3.—(1) Regulation 3 (interpretation) is amended as follows.

(2) In paragraph (1)—

(a) for the definition of “the 2017 Postgraduate Wales Regulations”(b), substitute —
 ““the 2017 Master’s Degree Wales Regulations” means the Education (Postgraduate Master’s Degree Loans) (Wales) Regulations 2017(c);”;

(b) after the definition of “the 2018 Doctoral Degree Regulations”(d), insert—
 ““the 2018 Doctoral Degree Wales Regulations” means the Education (Postgraduate Doctoral Degree Loans) (Wales) Regulations 2018(e);”;

(c) in the definition of “postgraduate degree loan”(f) —
 (i) for paragraph (a)(ii), substitute —
 “(ii) a postgraduate master’s degree loan pursuant to Part 4 of the 2017 Master’s Degree Wales Regulations;”;

(ii) in paragraph (a)(iii), at the end for “, and” substitute “; or”;

(iii) after paragraph (a)(iii), insert —
 “(iv) a postgraduate doctoral degree loan pursuant to Part 4 of the 2018 Doctoral Degree Wales Regulations, and”;

(iv) in paragraph (b), for “the 2017 Postgraduate Wales Regulations or the 2018 Doctoral Degree Regulations”, substitute —

“the 2017 Master’s Degree Wales Regulations, the 2018 Doctoral Degree Regulations or the 2018 Doctoral Degree Wales Regulations”;

(d) in the definition of “student loan”(g), in paragraph (b)(i) and (ii), for “the 2017 Postgraduate Wales Regulations”, substitute —

“the 2017 Master’s Degree Wales Regulations or the 2018 Doctoral Degree Wales Regulations”;

(3) in paragraph (2)(h), for “the 2017 Postgraduate Wales Regulations or the 2018 Doctoral Degree Regulations”, substitute —

“the 2017 Master’s Degree Wales Regulations, the 2018 Doctoral Degree Regulations or the 2018 Doctoral Degree Wales Regulations”.

Amendment of regulation 5

4. In regulation 5(i) (Wales), in paragraphs (1) and (2) omit “master’s”.

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- (a) S.I. 2009/470, amended by S.I. 2010/661, S.I. 2010/1010, S.I. 2011/784, S.I. 2012/836, S.I. 2012/1309, S.I. 2013/388, S.I. 2013/591, S.I. 2013/607, S.I. 2013/1881, S.I. 2014/651, S.I. 2017/831, S.I. 2018/284, and S.I. 2018/599.
 (b) The definition of “the 2017 Postgraduate Wales Regulations” was inserted by S.I. 2017/831.
 (c) S.I. 2017/523, amended by S.I. 2017/712 and S.I. 2018/277.
 (d) The definition of “the 2018 Doctoral Degree Regulations” was inserted by S.I. 2018/599.
 (e) S.I. 2018/656.
 (f) The definition of “postgraduate degree loan”, inserted by S.I. 2018/599, replaced the definition of “postgraduate master’s degree loan” that was previously inserted by S.I. 2017/831.
 (g) The definition of “student loan” was substituted by S.I. 2017/831 and then by S.I. 2018/599.
 (h) Paragraph (2) was inserted by S.I. 2012/1309 and then amended by S.I. 2013/607, S.I. 2017/831, and S.I. 2018/599.
 (i) Regulation 5 was amended by S.I. 2017/831.

Amendment of regulation 7

5. In regulation 7(1)(a) (application to transferred loans in England and Wales)—

(a) in the definition of “postgraduate degree loan”(b)—

(i) for paragraph (a)(ii), substitute —

“(ii) a postgraduate master’s degree loan pursuant to the 2017 Master’s Degree Wales Regulations;”;

(ii) in paragraph (a)(iii), at the end for “and” substitute “or”;

(iii) after paragraph (a)(iii), insert —

“(iv) a postgraduate doctoral degree loan pursuant to the 2018 Doctoral Degree Wales Regulations, and”;

(iv) in paragraph (b), for “the 2017 Postgraduate Wales Regulations or the 2018 Doctoral Degree Regulations”, substitute —

“the 2017 Master’s Degree Wales Regulations, the 2018 Doctoral Degree Regulations or the 2018 Doctoral Degree Wales Regulations”;

(b) in the definition of “student loan”(c), in paragraphs (a) and (b), for “the 2017 Postgraduate Wales Regulations or the 2018 Doctoral Degree Regulations”, substitute —

“the 2017 Master’s Degree Wales Regulations, the 2018 Doctoral Degree Regulations or the 2018 Doctoral Degree Wales Regulations”.

Amendment of regulation 15

6. In regulation 15(2ZA)(d) (timing of repayments: general) —

(a) in sub-paragraph (a), for “the 2017 Postgraduate Wales Regulations”, substitute “the 2017 Master’s Degree Wales Regulations”;

(b) in sub-paragraph (b)(i), after “Part 1 of the 2018 Doctoral Degree Regulations”, insert “or Part 4 of the 2018 Doctoral Degree Wales Regulations”.

Amendment of regulation 21B

7. In regulation 21B(2)(e) (interest rate on postgraduate degree loans) —

(a) for sub-paragraph (b), substitute “(b) regulation 13 of the 2017 Master’s Degree Wales Regulations;”;

(b) in sub-paragraph (c), at the end insert “; or”;

(c) after sub-paragraph (c), insert “(d) regulation 13 of the 2018 Doctoral Degree Wales Regulations”.

2nd July 2018

Sam Gyimah
Minister of State
Department for Education

27th June 2018

Kirsty Williams
Cabinet Secretary for Education, one of the Welsh Ministers

(a) Regulation 7(1) was amended by S.I. 2017/831.

(b) S.I. 2009/470, amended by S.I. 2010/661, S.I. 2010/1010, S.I. 2011/784, S.I. 2012/836, S.I. 2012/1309, S.I. 2013/388, S.I. 2013/591, S.I. 2013/607, S.I. 2013/1881, S.I. 2014/651, S.I. 2017/831, S.I. 2018/284, and S.I. 2018/599.

(c) The definition of “student loan” was substituted by S.I. 2017/831 and then by S.I. 2018/599.

(d) Paragraph (2ZA) was inserted by S.I. 2017/831 and then substituted by S.I. 2018/599.

(e) Regulation 21B was inserted by S.I. 2017/831 and then amended, with paragraph 2 substituted, by S.I. 2018/599.

EXPLANATORY NOTE

(This note is not part of the Regulations)

The Education (Student Loans) (Repayment) Regulations 2009 (“the 2009 Repayment Regulations”) make provision for the repayment of student loans and postgraduate degree loans in England and Wales.

These composite Regulations made by the Secretary of State and the Welsh Ministers amend the 2009 Repayment Regulations, and make provision for the repayment of postgraduate doctoral degree loans (“the loans”) made by the Welsh Ministers under Part 4 of the Education (Postgraduate Doctoral Degree Loans) (Wales) Regulations 2018 (“the 2018 Doctoral Degree Wales Regulations”).

Regulations 3, 4 and 5 amend, respectively, regulations 3, 5 and 7 of the 2009 Repayment Regulations so that the loans are repaid as postgraduate degree loans under those Regulations. Regulations 6 and 7 amend, respectively, regulations 15 and 21B of the 2009 Repayment Regulations to provide for when loan repayments become due. Repayments become due at the start of the tax year that next follows either the borrower’s ceasing to be eligible for a loan or, if earlier, the fourth anniversary of the course start date. In any event, the borrower is not required to make repayments before 6 April 2019. Interest at retail price index +3 % will accrue on a loan from the date that the first payment is made in respect of that loan under the 2018 Doctoral Degree Wales Regulations.

The Department for Education has not produced an impact assessment for this instrument as no, or no significant, impact on the private, voluntary or public sectors is foreseen.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to the exercise of the Welsh Ministers’ functions in 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 Higher Education Division, Welsh Government, Cathays Park, Cardiff, CF10 3NQ.

EXPLANATORY MEMORANDUM TO
THE CRC ENERGY EFFICIENCY SCHEME (REVOCATION AND SAVINGS)
ORDER 2018

2018 No. 841

1. Introduction

- 1.1 This explanatory memorandum has been prepared by the Department for Business, Energy and Industrial Strategy and is laid before Parliament, the Scottish Parliament, the National Assembly for Wales, and the Northern Ireland Assembly by Command of Her Majesty.

2. Purpose of the instrument

- 2.1 This Order makes provision for the early closure of the CRC Energy Efficiency Scheme (“the CRC Scheme”), which is an emissions trading scheme. The current phase, which applies to emissions from relevant energy supplies from 1st April 2014 to 31st March 2019, will be the final phase of the CRC Scheme. The CRC Energy Efficiency Scheme Order 2013 (“the 2013 Order”), which provides for phases of the CRC scheme up to 2043, is revoked, with savings, and the 2013 Order is amended to the extent it continues to operate for the purpose of the current phase and the 2010 Order is amended to the extent it continues to operate for the purpose of the previous phase (which applied to emissions from relevant energy supplies from 1st April 2010 to 31st March 2014).

3. Matters of special interest to Parliament

Matters of special interest to the Joint Committee on Statutory Instruments

- 3.1 None.

Matters relevant to Standing Orders Nos. 83P and 83T of the Standing Orders of the House of Commons relating to Public Business (English Votes for English Laws)

- 3.2 As the instrument is subject to negative resolution procedure there are no matters relevant to Standing Orders Nos. 83P and 83T of the Standing Orders of the House of Commons relating to Public Business at this stage.

4. Extent and Territorial Application

- 4.1 The territorial extent of this instrument is the United Kingdom.
- 4.2 The territorial application of this instrument is the United Kingdom.
- 4.3 The definition of the extent of the United Kingdom in regard to this instrument is set out in section 89 of the Climate Change Act 2008.

5. European Convention on Human Rights

- 5.1 As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

6. Legislative Context

- 6.1 The CRC Scheme was introduced by the CRC Energy Efficiency Scheme Order 2010 (“the 2010 Order”) under powers conferred by sections 44, 46(3) and 48 of and Schedule 2 and paragraphs 9, 10, 11 of Schedule 3 to the Climate Change Act 2008. The 2013 Order which simplified the CRC scheme for phases from 2014 onwards and revoked the 2010 Order with savings and amendments for the purpose of the first phase of the scheme. The CRC Energy Efficiency Scheme (Amendment) Order 2014 made amendments to the 2013 Order in order to finalise simplification of the CRC scheme.
- 6.2 To bring about early closure, this instrument revokes the 2013 Order, subject to savings for the purpose of the initial phase established under the 2013 Order with amendments, and makes amendments to the 2010 Order to the extent it has been saved for the purpose of the first phase established under the 2010 Order.

7. Policy background

What is being done and why?

- 7.1 The CRC Scheme is a mandatory UK-wide trading and reporting scheme. It was introduced in April 2010, although the qualification period for the scheme started in 2008. It was designed to improve energy efficiency and drive emission reductions in public and private sector organisations through the application of financial and reputational drivers. It is divided into phases. The first phase of the CRC Scheme ran from April 2010 to March 2014 and the second phase commenced in April 2014 and is due to end in March 2019. Each phase is divided into compliance years which run from 1st April to 31st March. The Environment Agency, the Scottish Environment Protection Agency, the Natural Resources Body for Wales and the Northern Ireland Chief Inspector administer the scheme. The existing legislation provides for the scheme to operate until 2043.
- 7.2 For organisations that meet the qualification criteria for a phase of the CRC scheme, they are required to among other things:
- record and report to the Administrator their energy use in scope of the CRC Scheme for a given compliance year, which runs from 1 April to 31 March, by the last working day of the following July.
 - purchase (in sales that take place twice annually) and surrender sufficient allowances to cover emissions from that reported energy use by the last working day of the following October.
 - keep records for a specified period.
- 7.3 Since the introduction of the CRC Scheme in April 2010, stakeholders have argued that it is overly complex and administratively burdensome. They have also stated that the organisational focus of the CRC Scheme is misaligned with their operational management structures and business processes. Government accordingly consulted on simplification proposals and enacted those through the 2013 Order.
- 7.4 At the 2015 Summer Budget the government announced that it would review the business energy efficiency tax landscape and consider approaches to further simplify and improve the effectiveness of the regime. A public consultation, “Reforming the business energy efficiency tax landscape” was launched on 28 September 2015 and closed on 9 November 2015. The purpose of the consultation was to obtain views on

the business energy efficiency tax and reporting landscape, including the CRC Scheme, in order to review and consider the interactions between business energy efficiency policies and regulations. The consultation document set out proposals to reform the landscape in order to deliver a simpler and more stable environment for business.

- 7.5 In March 2016, Government published the response to the consultation. The Government stated that: "...The government has therefore decided to close the CRC energy efficiency scheme (CRC) following the 2018-19 compliance year, with no purchase of allowances required to cover emissions for energy supplied from April 2019. Organisations will report under the CRC for the last time by the end of July 2019, with a surrender of allowances for emissions from energy supplied in the 2018-19 compliance year by the end of October 2019. The government will work with the devolved administrations on scheme closure arrangements".
- 7.6 This decision to close the CRC scheme forms part of a package of reforms to the energy efficiency taxation landscape. These include:
- recovering the revenue from early closure of the CRC scheme by increasing the main rates of the Climate Change Levy ("CCL") from April 2019.
 - rebalancing CCL rates for different fuel types.
 - introducing a streamlined energy and carbon reporting framework for business by April 2019.
- 7.7 As a result of the early closure of the CRC scheme, the CRC compliance year 2018-2019 will be the last compliance year for which participants are obliged to report their energy use to the Administrator and to purchase and surrender CRC allowances to cover their CRC supplies and emissions. In this context this instrument makes the following provision:
- 7.7.1 There will be no phases of the CRC scheme after the end of the current phase. In effect, the CRC is closed early at the end of the current phase (2014 - 2019). Participants who qualified for the current phase or for the previous phase will still be required to comply with their obligations as usual, including, for participants in the current phase, their obligations to report their emissions to the Administrator by the last working day of July 2019 and to purchase and surrender sufficient allowances by the last working day of October 2019.
- 7.7.2 The Administrator is required to maintain the Registry until the end of March 2022. The Registry is the place where participants submit annual reports, order, buy, surrender and transfer allowances and also provide contact and organisational structure details. After the end of March 2022, the Administrator must close the accounts opened for the purposes of the CRC scheme. After the end of March 2022, trading of allowances will not be permitted.
- 7.7.3 The Administrator will continue to have powers to monitor and enforce compliance by participants who qualified for the current phase or for the previous phase (2010 – 2014). After the end of February 2022, the Administrator will not be able to impose a penalty to require the purchase and surrender of additional allowances. After the end of March 2022, after the closure of the Registry, the Administrator will not be able to impose the

penalty of blocking access to the Registry or of publication of a participant's details on the Registry.

- 7.7.4 Participants who qualified for the current phase continue to be required to inform the Administrator about a change of address until 1st April 2025. The Administrator will maintain an up to date list of participants for the current phase and previous phase until the end of March 2025.
- 7.7.5 After the end of March 2022, the Administrator must also maintain a record of the information that had been held on the Registry until the end of March 2025.
- 7.7.6 Provision is made for how those who previously held an account for the purpose of the CRC scheme will be able to communicate with the Administrator once the Registry is closed, and how they can access the information concerning their accounts held in the Registry as at the end of March 2022.
- 7.7.7 Participants who qualified for the current phase will continue to be required to maintain their records until the end of March 2025. Participants who qualified for the previous phase will continue to be required to maintain their records until the end of March 2021.
- 7.8 Participants who have surrendered surplus allowances into the cancellation account continue to be able to apply for a refund until the end of March 2025. Participants who held allowances in a compliance account as at the end of March 2022 may also apply for a refund until the end of March 2025. A decision whether to refund continues to be at the discretion of the Secretary of State and guidance for participants is available at:
<https://www.gov.uk/government/publications/crc-guidance-for-participants-in-phase-2>

8. European Union (Withdrawal) Act/Withdrawal of the United Kingdom from the European Union

- 8.1 This instrument does not relate to withdrawal from the European Union / trigger the statement requirements under the European Union (Withdrawal) Act.

9. Consolidation

- 9.1 This instrument revokes the 2013 Order with savings and amendments for the purpose of the current phase and the previous phase of the CRC scheme. The department does not intend to consolidate this legislation.

10. Consultation outcome

- 10.1 The Government held a public consultation on reforming the business energy efficiency landscape from 28 September 2015 to 9 November 2015. The consultation sought evidence from stakeholders and set out policy proposals to simplify and improve the effectiveness of the landscape in supporting the government's objectives around simplicity, productivity, security of energy supplies and decarbonisation. The review was welcomed by industry, with particular support for simplification of the business energy landscape, particularly the abolition of the CRC Scheme and the move to a single tax, the CCL. Respondents cited several benefits including simplicity, reduction in collection errors and a reduction in administrative burdens.

The Government consultation response was published on 16 March 2016 and is available at: <https://www.gov.uk/government/consultations/consultation-reforming-the-business-energy-efficiency-tax-landscape> .

- 10.2 The Committee on Climate Change (“the CCC”) has also been consulted, on the proposed early closure of the CRC Scheme UK-wide and in the individual nations of UK. The CCC, in letters in March 2016 and February 2018, agreed that abolition of the CRC scheme could contribute to a worthwhile rationalisation of the complex policy landscape with overlapping carbon price instruments and information requirements. The CCC also recommended that if the CRC Scheme is abolished then an alternative annual energy and emission reporting mechanism be introduced UK-wide with board sign off, that public sector action was also required and that the CCL rates should be increased to reflect the CRC Scheme closure.
- 10.3 The Devolved Administrations’ views have been sought on early closure of the CRC Scheme. The Devolved Administrations have all consented to UK-wide closure.

11. Guidance

- 11.1 Guidance on how to comply with the CRC scheme continues to be available and the Environment Agency will also continue operate a helpdesk for participants. Guidance for the purpose of the current phase of the CRC scheme is available at <https://www.gov.uk/government/publications/crc-guidance-for-participants-in-phase-2>

12. Impact

- 12.1 The impact on the estimated 4,200 business, charities or voluntary bodies which are participants in the CRC Scheme will benefit from the simplification, in particular, the need to no longer deal with what is viewed by stakeholders as a complex trading and reporting scheme.
- 12.2 The impact on the public sector is the removal of a complex trading and reporting scheme for some 500 public sector participants.
- 12.3 A full Impact Assessment covering a package of reforms including the closure of the CRC scheme and introduction of the streamlined energy and carbon framework is submitted with this memorandum and published alongside the Explanatory Memorandum on the UK Government website at www.gov.uk and on the legislation.gov.uk website.

13. Regulating small business

- 13.1 The CRC Scheme generally does not apply to small businesses, given the eligibility requirement that organisations use over 6GWh of qualifying electricity in a specified year. Any small businesses in scope of the CRC scheme will benefit from the removal of the requirement to comply with the complex CRC scheme, including to report their emissions annually and to buy and surrender allowances for those emissions.

14. Monitoring & review

- 14.1 The approach to monitoring of this legislation is for the Department for Business, Energy and Industrial Strategy, and the Administrator, to continue to monitor the CRC scheme, including the ongoing activities after the end of the current phase, which is the final phase of the CRC Scheme.

- 14.2 The regulation does not include a statutory review clause and, in line with the requirements of the Small Business, Enterprise and Employment Act 2015 and in line with the requirements of the Small Business, Enterprise and Employment Act 2015, the Rt. Hon Claire Perry MP, Minister of State for Energy and Clean Growth, has made the following statement:

In my view a statutory review clause is not appropriate. This legislation takes forward the outcome of a significant review of the CRC Energy Efficiency Scheme and wider business energy efficiency landscape. This legislation means that, rather than continuing to 2043, the 2018-19 compliance year is the last year for which participants will need to monitor, report and surrender allowances for their relevant emissions and the scheme is being closed early. Given the significant reduction of costs for participants I do not consider a further statutory review is appropriate on proportionality grounds.

15. Contact

- 15.1 Gary Shanahan at the Department for Business, Energy and Industrial Strategy, Telephone: 0300 068 6172 or email: gary.shanahan@beis.gov.uk can be contacted with any queries regarding the instrument.
- 15.2 Michael Rutter, Deputy Director – Business Energy Use, at the Department for Business, Energy and Industrial Strategy can confirm that this Explanatory Memorandum meets the required standard.
- 15.3 The Rt. Hon. Claire Perry, Minister of State for Energy and Clean Growth, at the Department for Business, Energy and Industrial Strategy can confirm that this Explanatory Memorandum meets the required standard.

Summary: Analysis & Evidence

Policy Option 1

Description: Streamlined energy and carbon reporting framework for all large UK registered, unquoted companies and their corporate groups, and all UK quoted companies. Companies will disclose gas, electricity and transport energy use and associated emissions in annual reports, as well as any energy efficiency actions taken during the previous year.

FULL ECONOMIC ASSESSMENT

Price Base Year 2017	PV Base Year 2019	Time Period Years 17	Net Benefit (Present Value (PV)) (£m)		
			Low: 698	High: 9,719	Best Estimate: 1,549

COSTS (£m)	Total Transition (Constant Price) Years	Average Annual (excl. Transition) (Constant Price)	Total Cost (Present Value)
Low	12	-47	-465
High	12	184	3,251
Best Estimate	12	105	2,013

Description and scale of key monetised costs by 'main affected groups'

The changes announced at Budget 2016 (closing the CRC, increasing CCL rates, rebalancing CCL to gas) plus the introduction of a SECR framework result in a total cost of £2,013m. This package comprises a net reduction in business administrative costs, estimated at PV £20m, and public sector administrative costs, estimated at PV £75m, accruing mainly to organisations currently in the CRC. These changes also cause a net increase in capital, hassle and operational costs, estimated at PV £2,108m, resulting from the increased uptake of energy efficiency measures. Costs are measured against the counterfactual of all current and planned policies before the Budget 2016 changes.

Other key non-monetised costs by 'main affected groups'

There is potentially a rebound effect, whereby organisations improve their energy efficiency and spend some of the financial savings on other energy using activities. This effect has not been monetised as there is insufficient evidence available to assess the scale and likelihood of its effect.

BENEFITS (£m)	Total Transition (Constant Price) Years	Average Annual (excl. Transition) (Constant Price)	Total Benefit (Present Value)
Low	0	25	233
High	0	1,022	12,970
Best Estimate	0	287	3,562

Description and scale of key monetised benefits by 'main affected groups'

The changes announced at Budget 2016 (closing the CRC, increasing CCL rates, rebalancing CCL to gas) plus the introduction of a SECR framework result in a total benefit of £3,562m. This comprises a net increase in energy savings, estimated at PV £2,856m, resulting from the increased uptake in energy efficiency measures. These energy savings result in a PV £103m improvement in air quality; PV £597m carbon savings; and a PV £7m reduction in noise pollution. An additional £262m of annual bill savings are also expected as an indirect result of reporting. The main groups affected by these benefits will be wider society and organisations implementing energy efficiency measures. Benefits are measured against the counterfactual of all current and planned policies before Budget 2016 changes.

Other key non-monetised benefits by 'main affected groups'

The productivity impact of energy efficiency improvements, as organisations produce goods and services at a lower cost and reinvest these savings into productive activities. Increased productivity has numerous positive impacts on the UK economy: it can increase wages; increase competitiveness; boost exports; and increase economic growth. This impact has not been monetised as there is insufficient evidence available to quantify this impact.

Key assumptions/sensitivities/risks

Discount rate (%) 3.5

The impact of a SECR framework on organisational behaviour and the responsiveness of organisations to changes in energy costs are key assumptions in the analysis. Another key assumption is the cost of energy efficiency measures that are taken up by organisations. The sensitivity analysis tests the materiality of these assumptions, and several others, on the NPV estimate.

BUSINESS ASSESSMENT (Option 1)

Direct impact on business (Equivalent Annual) £m:		Score for Business Impact Target (qualifying provisions only) £m:	
Costs: 15.6 (regulatory only)	Benefits: 0	Net: 15.6	To be confirmed

Table of Contents

Cover sheets	
Table of Contents	
Glossary of Terms	
Summary.....	6
Section A: Introduction, Consultation Feedback and New Analysis.....	8
Introduction.....	8
Rationale for intervention.....	8
Objectives of policy package.....	9
Structure of this IA.....	10
Appraisal period and counterfactual.....	10
Consultation Feedback and Rationale for preferred SECR framework.....	12
Consultation feedback.....	12
Rationale for preferred SECR framework.....	13
New Analysis.....	15
Overview.....	15
Quantified impact of new analysis.....	15
Section B: Analysis and Impacts.....	17
Part 1 – Impact of Budget 2016 Announcements.....	17
Part 1a – The Impact of Closing the CRC Energy Efficiency Scheme.....	17
Part 1b – Impacts of Increasing and Rebalancing CCL Rates.....	18
Part 2 – Impacts of SECR Framework.....	20
Information to be reported / exemptions.....	20
Organisations in scope.....	20
Number of organisations in scope.....	21
Energy use in scope.....	21
Benefits associated with a SECR Framework.....	23
Costs associated with a SECR Framework.....	24
Key risks and uncertainties.....	25

Part 3 – Impact of the Combined Package	26
Costs and benefits associated with the combined package	26
Overall impacts	26
Indirect impacts.....	28
Comparison of impacts of the Combined Package with the central option at Consultation Stage	29
Impacts in Devolved Administrations	32
Qualitative analysis of non-monetised impacts	32
Sensitivity analysis.....	34
Equivalent Annual Net Direct Cost to Business	36
Business Impact Target	37
Small and micro business assessment.....	37
Distributional impacts.....	38
Competition Test.....	38
Enforcement	38
Evaluation plan	38
Annexes	40
Annex A – Summary of literature review on the quantitative impact of reporting.....	40
Annex B – Detailed methodology for estimating number of organisations in scope, policy overlaps, energy savings and administrative burdens.....	42
Number of organisations in scope	42
Additional analysis – post Consultation Stage IA.....	43
Energy savings	45
Administrative burdens	50
Annex C – Energy use in scope	55
Business energy use.....	55
Transport energy use.....	56
Annex D – List of activities included in the SECR framework.....	57

Glossary of Terms

BIT – Business Impact Target

CCA – Climate Change Agreement

CCL – Climate Change Levy

CRC – CRC Energy Efficiency Scheme

DA – Devolved Administration

EA – Environmental Agency

EANDCB – Estimated Annual Net Direct Cost to Business

EEP – Energy and Emissions Projections

ESOS – Energy Savings Opportunity Scheme

EU ETS – EU Emissions Trading Scheme

GHG – Greenhouse Gas

IDBR – Inter-Departmental Business Register

MACC – Marginal Abatement Cost Curve

ND-NEED – Non-Domestic - National Energy Efficiency Data-framework

NPV – Net Present Value

ONS – Office of National Statistics

RPC – Regulatory Policy Committee

SaMBA – Small and Micro Business Assessment

SECR – Streamlined Energy and Carbon Reporting

Summary

1. This Impact Assessment (IA) follows on from a consultation on the introduction of a Streamlined Energy and Carbon Reporting (SECR) framework. The preferred SECR framework has been refined from the Consultation Stage IA options to reflect feedback from the consultation and other stakeholder engagement. This IA presents the separate and combined policy package impacts of:
 - The closure of the CRC Energy Efficiency Scheme (CRC), from the end of the 2018-19 compliance year.
 - The increase in Climate Change Levy (CCL) rates from April 2019 and rebalancing CCL rates for gas and electricity.
 - The introduction of a SECR Framework.
2. The counterfactual scenario in this IA is based on Energy and Emissions Projections (EEP) 2017 and reflects all current and planned policies in place as of July 2017. This scenario is adjusted to assume that the CRC and Mandatory Greenhouse Gas (MGHG) reporting remain; CCL rates increase annually from 2015 with RPI inflation; and no SECR framework is introduced. The impacts of policy changes are measured against this counterfactual in an incremental manner.
3. The preferred SECR framework requires (i) UK registered, unquoted large companies (Table 9 defines 'large' company based on Companies Act 2006 definition) to report their energy use and emissions relating to gas, electricity and transport, and an intensity metric, through their company's annual reports and (ii) for quoted companies to continue to report their global GHG emissions and an intensity metric, and additionally start to report their global total energy use. Additionally, companies will report on their energy efficiency actions taken.
4. Consultation feedback has led to the three following key policy refinements, to the options presented in the Consultation Stage IA:
 - A statutory de minimis has been added, where it is not cost-effective to audit and report. Companies using lower 'domestic levels' of energy are not required to disclose their SECR information, if they confirm they used 40,000kWh or less in the 12 month period.
 - Unquoted companies are now able to benefit from an exemption where it is not practical to obtain information.
 - Reporting requirement now based on Companies Act definition of "large" companies, rather than the ESOS 'large' definition for simplicity, as companies are more familiar with this definition and currently provide information for their annual accounts using this definition.
5. The preferred SECR framework leads to an increase in energy savings, which in turn leads to an increase in carbon savings, improvements to air quality and a reduction in noise pollution relative to the counterfactual. There is also an increase in the cost of capital investment in energy efficiency, and

associated hassle costs and operational costs.¹ Overall administrative burdens are reduced due to the CRC removal.

6. Table 1 gives a high level overview of the key impacts of preferred SECR framework and the combined policy package.

Table 1 – Overview of key impacts of the preferred SECR framework and the combined policy package

	NPV, 2017 £m	EANDCB, 2014 £m	Annual Energy Savings, TWh	Annual Carbon Savings, MtCO ₂ e
SECR Framework	818	15.6	2.4	0.47
Combined Policy Package	1,549	-1.3	4.0	0.75

7. The combined impact of the changes announced at Budget 2016 (closing the CRC, increasing CCL rates, and rebalancing CCL onto gas) and introducing the preferred SECR framework, measured against the counterfactual, are estimated to generate benefits of £3,562m and costs of £2,013m, resulting in an NPV of £1,549m over 2019 to 2035. The Equivalent Annual Net Direct Cost to Business (EANDCB) under the combined policy package is -£1.3m.²

¹ Hassle costs refer to the administrative costs incurred when making energy efficiency investments whilst operational costs are the running costs associated with these investments (e.g. costs of retraining staff or hiring maintenance personnel).

²This EANDCB figure reflects the overall admin burden to business of the total package and is different to the regulatory only EANDCB, which does not consider the impact of CRC closure due to the status of CRC as an environmental tax (see paragraph 87 for details on what is covered in EANDCB estimates)

Section A: Introduction, Consultation Feedback and New Analysis

Introduction

8. The current business energy policy framework is complex, as organisations can be in scope of multiple policies relating to energy use and emissions: e.g. those creating a price signal (the CCL); those requiring measurement or reporting (the Energy Saving Opportunity Scheme (ESOS) and MGHG Reporting); and those requiring both (EU Emissions Trading System (EU ETS); Climate Change Agreements (CCAs); and the CRC). Following the 2015 Summer Budget³ the Government consulted on a review of the business energy efficiency tax landscape to simplify and improve the effectiveness of the regime.
9. The Government response⁴ to the consultation, published alongside the 2016 Budget⁵, announced a simplification of the business energy efficiency landscape that will involve the closure of the CRC Energy Efficiency Scheme (CRC), from the end of the 2018-19 compliance year and a fiscally neutral increase in Climate Change Levy (CCL) rates from April 2019. This involves the ratio of the electricity CCL rate to the gas CCL rate changing from 2.9:1 to 2.5:1 from April 2019. In the longer term, the government announced its intention to rebalance CCL rates to reach a ratio of 1:1 (electricity:gas) by 2025. The government also acknowledged the support for maintaining mandatory energy and carbon reporting and announced a further consultation on a SECR framework, for introduction from April 2019.
10. Following on from the SECR consultation, which closed in January 2018, the estimated impacts of these proposals have been revised to reflect updates to data sources and changes in the scope and design of the preferred SECR framework.

Rationale for intervention

11. The market for energy efficiency can be characterised by two market failures and the associated barriers that these create towards energy efficiency investment.

Information failures:

- lead to a lack of awareness of organisational energy use, energy efficiency opportunities and bill savings potential. This prevents decision makers from identifying and acting on potential energy savings (potentially leading to energy expenditure being viewed as a fixed cost);
- contribute to and are sustained by **embryonic markets**⁶ which limit the availability of expertise necessary to invest in energy efficiency.

³ HMT, 2015, *Summer Budget 2015*.

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/443232/50325_Summer_Budget_15_Web_Accessible.pdf

⁴ HMT, 2016, *Reforming the business energy efficiency tax landscape: response to the consultation*.

<https://www.gov.uk/government/consultations/consultation-reforming-the-business-energy-efficiency-tax-landscape>

⁵ HMT, 2016, *Budget 2016*. p.52

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/508193/HMT_Budget_2016_Web_Accessible.pdf

⁶ Embryonic markets refer to industries still in the development stage usually dealing with products or technologies for which limited demand has been established

Externalities:

- lead to the prices paid for energy not reflecting the wider costs on society from energy use, this also **causes energy efficiency to be undervalued**, as a result even projects with short payback periods are ignored in favour of investments which are considered “core” to the organisation;
 - create **misaligned financial incentives**, meaning that decision makers (e.g. an organisation with a short tenancy agreement) would not benefit from their investment decisions (while a subsequent tenant would).
12. Taxing energy use only addresses the barrier of undervaluing energy efficiency by increasing the private cost of energy use, therefore increasing the incentive to invest in energy efficiency measures. The available evidence on reporting, for example the assessment on energy use reporting by Eunomia in 2014⁷, suggests that mandatory reporting can address the barriers associated with information asymmetry and help alleviate externalities (which result in undervaluing energy efficiency) by providing organisations with information on their energy use and helping them to identify energy savings opportunities. The evidence also suggests that reporting schemes requiring board-level sign-off and public disclosure can help to address misaligned incentives by creating reputational drivers and encouraging behavioural change. Increasing the demand for energy efficiency measures also attracts profit-seeking entrepreneurs and innovators to enter the market for energy efficiency, helping to overcome the ‘embryonic markets’ barrier. The package of policies assessed here will therefore serve to tackle all the barriers identified. The introduction of SECR acts to correct information failures and to complement changes in CCL rates by increasing awareness of energy costs. Undervaluing of energy efficiency is addressed through CCL rate changes which, through increasing business energy costs to capture societal costs, will incentivise businesses to take up further energy efficiency measure.
13. The stakeholder workshops reviewed the rationale for the need to regulate to achieve the planned SECR objectives. There was widespread stakeholder support for a reformed and simplified reporting framework at the stakeholder workshops and in the consultation feedback. The majority of consultation respondents agreed that mandatory reporting is an important element of the policy landscape; and that board or senior level sign-off delivered greater benefits.

Objectives of policy package

14. The objectives of the policy package are to:
- Reduce the administrative burdens of complying with business reporting policies;
 - Simplify the policy landscape to increase coherence of policy levers for organisations;
 - Increase the effectiveness of the policy framework in addressing the barriers to energy efficiency;
 - Contribute to the Government’s carbon budgets by reducing emissions from energy use, and developing markets for energy efficiency products.

⁷ DECC, 2014, *Evidence Review of the Impact of Central and Public Disclosure Methods for Reporting Energy Use and Energy Efficiency*. [https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/323114/ESOS - Research on Impact of Reporting Energy Use FINAL .pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/323114/ESOS_-_Research_on_Impact_of_Reporting_Energy_Use_FINAL_.pdf)

Structure of this IA

15. This IA assesses the impact of policy changes announced at Budget 2016, as well as the introduction of the preferred SECR framework. Reflecting this context, the analysis in this IA has been structured as below:
- Part 1 assesses the impact of the Budget 2016 announcements:
 - Part 1a assesses the impact of closing the CRC;
 - Part 1b assesses the impact of the announced changes to CCL rates.
 - Part 2 assesses the impact of the preferred SECR framework;
 - Part 3 assesses the combined impact of the changes captured in Parts 1 and 2. It demonstrates the overall impact of the simplification package under the preferred SECR framework.

The impacts of each change are assessed in an incremental manner.

Appraisal period and counterfactual

16. Analysis is based on an appraisal period from 2019 to 2035. This period covers the lifetime of the measures being assessed to capture the full stream of costs and benefits where data is available - principally Energy and Emissions Projections (EEP) (this data is required to inform the counterfactual scenario). These measures include lighting, industrial boilers or building fabric measures such as insulation, all of which have lifetimes of 20 years or more.
17. All monetised values are in 2017 prices. Where estimates have been stated in present value (PV) terms, 2019 has been used as the discounting base year as this is the year in which these policies come in to effect.
18. In order to examine the impact of these changes, the counterfactual scenario in this IA includes all implemented, adopted and agreed policies in place as of July 2017, reflected in BEIS' latest 2017 EEP⁸, adjusted for the following policy assumptions:
- The CRC is assumed to remain beyond 2019;
 - CCL rates are assumed to increase with RPI inflation, in line with the historic trend;
 - Reduced CCL rates available under CCAs are assumed to increase with RPI inflation to 2035, beyond the point at which CCAs expires in 2023; and
 - MGHG reporting is assumed to remain in place.
19. Table 2 presents the counterfactual for energy consumption, emissions and administrative costs⁹. Emissions and energy demand projections are sourced from EEP¹⁰, and refer to organisations in scope from the industrial; commercial services; public services; transport; and agriculture sectors. Counterfactual business administrative burdens capture the administrative costs of the CRC (taken from an externally

⁸ BEIS, *Updated energy and emissions projections*, <https://www.gov.uk/government/collections/energy-and-emissions-projections>

⁹ The counterfactual has not been presented for other impacts such as capital costs and air quality, due to the limited data available on the counterfactual for these impacts

¹⁰ Annexes D and E, BEIS, *Updated energy and emissions projections*.

commissioned study on the costs of compliance for CRC participants¹¹) and MGHG Reporting (taken from a previous IA on MGHG Reporting¹²).

Table 2 – Estimated annual energy use, emission and business admin burdens under the counterfactual, 2019-2035

Average annual, 2019 to 2035	Counterfactual scenario
Energy consumption, TWh	1,080.6
Emissions, MtCO ₂ e	232.0
Business participants' administrative costs, 2017 £m	23.2

Source: EEP, CRC Cost of Compliance study.

¹¹ BEIS 2016, Assessment of costs to UK participants of compliance with Phase 2 of the CRC Scheme
<https://www.gov.uk/government/publications/assessment-of-costs-to-uk-participants-of-compliance-with-phase-2-of-the-crc-energy-efficiency-scheme>

¹² Defra, 2012, *Impact Assessment of Options for Company GHG Reporting*,
https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/82354/20120620-ghg-consult-final-ia.pdf

Note that this estimate does not include the cost of reporting international emissions.

Consultation Feedback and Rationale for preferred SECR framework

Consultation feedback

20. Table 3 gives an overview of the options presented at the consultation stage and the preferred SECR framework assessed in this IA.

Table 3 – Comparison of options for the introduction of a SECR framework

	Consultation Option 1	Consultation Option 2	Consultation Option 3 (Central)	Consultation Option 4	Preferred SECR framework
Scope of SECR framework	No SECR	CRC (4,000 large companies)	ESOS (11,900 large companies)	ESOS (11,900 large companies)	Companies Act 2006 (11,300 large companies)
Onsite energy used (UK only)		Electricity and gas	Electricity and gas	Electricity and gas	Electricity and gas
Transport energy use (UK only)		✓	✓	✓	✓
Emissions from UK energy use		✓	✓	✓	✓
Intensity metric	Via MGHG reporting	✓	✓	✓	✓
Global GHG emissions (quoted companies only)	Via MGHG reporting	✓	✓	✓	✓
Global total energy use (quoted companies only)		✓	✓	✓	✓
Requirement to publish energy and emissions data		✓	✓	✓	✓
Requirement to report on energy efficiency actions taken		×	×	✓	✓
Requirement to report on energy efficiency opportunities		×	×	✓	×
Inclusion of an exemption, where it is not practical to obtain information		×	×	×	✓
Inclusion of a formal 40MWh de minimis exemption		×	×	×	✓

21. The consultation asked a variety of questions such as, who should be in scope, what they should report, where those in scope should report and when the obligation should commence¹³. The Department used the consultation to obtain feedback on the options and to test and strengthen the assumptions supporting the range of options provided.
22. There were 155 responses from the consultation. This feedback, along with that received at workshops and from the RPC review of the Consultation Stage IA, were used to inform the preferred SECR framework, along with a consideration of objectives of the policy and the implicit trade-offs between private and social benefits.

Rationale for preferred SECR framework

23. Option 1 in the Consultation Stage IA (no streamlined energy and carbon reporting framework) was rejected as a way forward, as it only addresses the undervaluing of energy efficiency through the increase in CCL rates; it did not address information failures or misaligned financial incentives. Stakeholders supported the role of mandatory reporting in driving energy savings and the role for increased transparency to make investors and others more able to hold companies to account.
24. The **preferred SECR framework** links most closely to options 3 and 4 in the Consultation Stage IA. The preferred SECR framework requires (i) UK registered, unquoted large companies (based on the Companies Act 2006 definition) to report their energy use and emissions relating to gas, electricity and transport, and an intensity metric, through their company's annual reports and (ii) for quoted¹⁴ companies to continue to report their global GHG emissions and an intensity metric, and additionally start to report their global total energy use. Additionally, companies will report on their energy efficiency actions taken (but are not required to disclose ESOS opportunity recommendations).
25. Consultation feedback led to the three following key policy refinements, from the consultation options presented:
 - A statutory de minimis has been added, where it is not cost-effective to audit and report. Companies using lower 'domestic levels' of energy are not required to disclose their SECR information, if they confirm they used 40,000kWh or less in the 12 month period.
 - Unquoted companies are now able to benefit from an exemption, where it is not practical to obtain information.
 - Reporting requirement now based on Companies Act definition of "large" companies, rather than the ESOS 'large' definition for simplicity, as companies are more familiar with this definition and currently provide information for their annual accounts using this definition.
26. A comparison of total NPV and EANDCB figures between the options set out in the Consultation Stage IA and the preferred SECR framework considered in this IA can be seen in Table 4. Here we have presented what NPV and EANDCB figures would be for the Consultation Stage IA options in light of updates to data

¹³ https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/652410/SECR_Consultation_-_Final_with_IA_v2.pdf

¹⁴ from section 385 of the Companies Act 2006, a quoted company is a UK registered company whose equity share capital is officially listed on the Main Market of the London Stock Exchange or in an EEA State, or admitted to dealing on either the New York Stock Exchange or Nasdaq

sources and methodology (including population updates). This has been done so that impacts are directly comparable to the figures presented for the package under the preferred framework. Table 17 gives an idea of the components underlying these changes, with further discussion of methodological updates provided in Annex B.

Table 4 – Comparison of total NPV and EANDCB pre and post consultation

	Consultation Option 1	Consultation Option 2	Consultation Option 3	Consultation Option 4	Preferred SECR framework
Total NPV, 2017 £m (Consultation Stage IA)	666	1,034	1,057	1,081	N/A
Total NPV, 2017 £m (Final stage IA)	731	1,322	1,535	1,594	1,549
Total EANDCB, 2014 £m (Consultation Stage IA)	-17.0	-8.6	-6.8	-4.7	N/A
Total EANDCB, 2014 £m (Final stage IA)	-16.9	-8.5	-0.2	2.8	-1.3

27. Table 4 shows that under the preferred framework the policy package delivers the second highest NPV. Whilst the total NPV is higher under the scope set out in Option 4 of the Consultation Stage IA, this policy package also delivers an increase in costs to business estimated at £2.8m annually. The preferred framework reduces business burdens through the inclusion of a statutory de minimis and provisions to exempt reporting of up to 10% of energy that has not been practical to report and ensures the package delivers a net reduction in total admin burdens.

New Analysis

Overview

28. This IA contains new and updated analysis conducted to reflect developments in policy design informed by the consultation and work undertaken to strengthen the assumptions and underlying evidence base. It also includes an update of existing sources of evidence, where new data was published post consultation. The key areas of change with respect to the analysis presented in the Consultation Stage IA are:

- Following best practice, underlying data sources have been updated to utilise latest available releases. This includes an updated counterfactual scenario¹⁵, and updated evidence about the scope and overlaps of this policy with other policies such as CCAs¹⁶. Finally prices and appraisal values have been updated.
- Large companies are now defined using the Companies Act definition of 'large'. This analysis assumes negligible difference between this and the ESOS definition of large considered in the consultation IA due to the similarities in these definitions.
- Headline estimates of the number of businesses in scope and overlaps have been revised following efforts to strengthen the evidence behind previous estimates. A discussion of the analysis undertaken can be found in Annex B.
- Admin burden assumptions for companies not previously covered by CRC have been revised following feedback from stakeholders that the methodology employed in the Consultation Stage IA underestimated these costs.
- The preferred framework now incorporates the addition of a statutory 40,000KWh de minimis threshold and introduces a 'comply or explain' provision for unquoted companies allowing these companies to exempt a portion of their energy use and emissions from reporting provided they can explain why it would place a disproportional burden on them to report this data.
- The methodology behind estimates of capital, hassle and operational costs has been revised to better reflect the actions likely to be taken up as a result the policy. Principally, the new methodology incorporates stricter payback requirements for the abatement measures used to inform these costs, meaning that only measures with private payback of less than 7 years have been considered.

Quantified impact of new analysis

29. The changes and updates discussed in the above section have meant that the high level figures presented in this impact assessment differ from those presented in the Consultation Stage IA. Table 5

¹⁵ Energy and Emissions Projections 2017 <https://www.gov.uk/government/collections/energy-and-emissions-projections>

¹⁶ Non-Domestic – National Energy Efficiency Data-framework (ND-NEED) data which is used to determine the amount of energy already in the scope of other policies such as CCAs and EU-ETS

provides a comparison of these figures between the central option in the Consultation Stage IA and the preferred framework presented in this IA.

Table 5 – Comparison of headline impacts in the 2017 Consultation Stage IA and the Final Stage IA

	Total NPV, 2017 £m	EANDCB of policy package, 2014 £m	SECR Annual Energy Savings (TWh)	SECR Annual Carbon Savings (MtCO ₂ e)
2017 Consultation Stage IA	1,057	-6.8	2.4	0.48
2018 Final Stage IA	1,549	-1.3	2.4	0.47

30. The greatest impact has been on the estimated NPV of the policy package and the estimated costs to business, with associated savings being broadly similar between the two IAs. A more detailed breakdown of the impact of the various changes is given in Part 3 of the Analysis and Impacts section.

Section B: Analysis and Impacts

Part 1 – Impact of Budget 2016 Announcements

Part 1a – The Impact of Closing the CRC Energy Efficiency Scheme

31. In its response to the consultation on reforming the business energy efficiency tax landscape, the Government announced its decision to close the CRC following the 2018-19 compliance year, with no purchase of allowances required to cover emissions for energy supplied from April 2019.¹⁷ Organisations will report under the CRC for the last time by the end of July 2019, with a surrender of allowances for emissions from energy supplied in the 2018-19 compliance year by the end of October 2019.
32. To assess the impact on energy savings from closing the CRC it is necessary to consider its legacy savings, i.e. energy savings which will continue to occur after its closure. Legacy savings have been captured by assuming that all energy efficiency measures implemented before 2019 remain in place when the CRC is closed. Table 6 presents the change in energy savings from closing the CRC, which is calculated by taking the difference between its estimated energy savings and legacy savings.

Table 6 – Annual energy savings and legacy energy savings of the CRC, 2019-2035

	Average annual savings, TWh 2019 to 2035
CRC energy savings	5.6
CRC legacy energy savings	2.4
Change in savings from closing the CRC	-3.2

Source: EEP

33. Table 7 presents the impacts of closing the CRC, as compared against the counterfactual of all current and planned policies in place before Budget 2016.

Table 7 – Estimated costs and benefits of closing the CRC, 2019-2035

		Average annual impact
Costs	Change in energy savings, TWh	-3.2
	Change in traded carbon savings, MtCO ₂ e	-0.1
	Change in non-traded carbon savings, MtCO ₂ e	-0.5
	Fall in air quality, 2017 £m	-2.1
Benefits	Change in business participants' administrative costs, 2017 £m	-20.4
	Change in public sector participants' administrative costs, 2017 £m	-5.7
	Change in capital, hassle and operational costs, 2017 £m	-122.2

34. The closure of the CRC leads to a reduction in average annual energy savings of 3.2TWh, along with associated decreases in traded and non-traded carbon savings of 0.1MtCO₂e and 0.5MtCO₂e respectively. Benefits of its closure include the reduction of average annual business participants' administrative costs of £20.4 million, a decrease in average annual public sector participants' administrative costs of £5.7 million and a £122.2 million average annual decrease in capital, hassle and operational costs.

¹⁷ Page 5, HMT, 2016, *Reforming the business energy efficiency tax landscape: response to the consultation*.

Key risks and uncertainties

35. The largest uncertainty in this analysis relates to the projected energy savings of the CRC and the legacy savings which persist after the scheme is closed. This is due to the difficulty of projecting the future take-up of energy efficiency measures by organisations, and in projecting the persistence of energy savings after the CRC is closed. The sensitivity analysis in Part 3 tests this uncertainty.

Part 1b – Impacts of Increasing and Rebalancing CCL Rates

36. At Budget 2016 the Government announced that the main rates of the CCL will increase from April 2019 to offset the loss of revenue from closing the CRC. Also, the ratio of the electricity CCL rate to the gas CCL rate will be rebalanced from 2.9:1 to 2.5:1 from April 2019, and will reach 1:1 by 2025. This rebalancing will mean an increase in the gas rate to reach that parity with the electricity rate (which will also be increasing over this period). The increase in the gas CCL rate relative to electricity is likely to drive organisations to substitute gas energy for electricity, thereby reducing associated emissions. The specific CCL rates after 2019 have not yet been announced, so the analysis in this IA illustratively assumes that CCL ratios are changed in a linear path from 2019 to 2025, and rates increase with RPI inflation as in previous years.¹⁸ The 2016 Budget stated that the CCL discount available to Climate Change Agreement (CCA) participants will also increase from April 2019 to ensure they pay no more than an RPI increase.¹⁹ Although the current CCA scheme ends in 2023, this analysis illustratively assumes that the reduced rate of CCL for CCA participants increases with RPI inflation from 2019 to 2035.
37. The impacts of rate changes are estimated using a price elasticity of demand (PeD) approach which measures the demand response by businesses to changes in the price of fuels. This IA uses a central PeD estimate of -0.3 based on a literature review conducted on behalf of the department.
38. Table 8 illustrates the incremental impact of increasing and rebalancing CCL rates after closing the CRC: thus the impacts below are additional to those presented in Part 1a. Impacts are monetised and discounted in Part 3.

Table 8 – Estimated costs and benefits of increasing CCL rates, 2019-2035

		Average annual impact, 2019 to 2035
Costs	Change in business participants' administrative costs, 2017 £m	0
	Change in public sector participants' administrative costs, 2017 £m	0
	Change in capital, hassle and operational costs, 2017 £m	168
Benefits	Change in energy savings, TWh	4.8
	Change in traded carbon savings, MtCO ₂ e	0.3
	Change in non-traded carbon savings, MtCO ₂ e	0.6
	Improvement in air quality, 2017 £m	5.1

¹⁸ HMRC, 2016, *Climate Change Levy: main and reduced rates*.

<https://www.gov.uk/government/publications/climate-change-levy-main-and-reduced-rates/climate-change-levy-main-and-reduced-rates>

¹⁹ Page 53, HMT, 2016, *Budget 2016*.

39. Capital, hassle and operational costs increase by an average annual £168 million, as a result of greater uptake of energy efficiency measures being incentivised by the CCL rate increases. As a result of the changes, companies will use less energy overall, with approximate average annual energy savings of 4.8TWh, along with associated decreases in traded and non-traded carbon savings of 0.3MtCO₂e and 0.6MtCO₂e respectively.

Key risks and uncertainties

40. The greatest uncertainty in the analysis is the assumption for the price elasticity of demand for energy. This assumption reflects the average historic response to previous changes in energy costs, which may not hold in the future as business and policy conditions change. The impact of this assumption on the results is tested in the sensitivity analysis in Part 3.
41. The analysis uses the latest published energy price projections from the Green Book supplementary guidance on valuing energy use and greenhouse gas emissions²⁰. Energy prices are difficult to predict and have fluctuated significantly over time, so these projections are likely to have considerable uncertainty. The impact of different energy cost scenarios is tested in the sensitivity analysis in Part 3.

²⁰ <https://www.gov.uk/government/publications/valuation-of-energy-use-and-greenhouse-gas-emissions-for-appraisal>

Part 2 – Impacts of SECR Framework

42. **Part 2 assesses the preferred SECR framework.** The analysis in this section examines the incremental impact of introducing an SECR framework after closing the CRC (Part 1a) and increasing and rebalancing CCL rates (Part 1b). Impacts in Part 2 are additional to these changes: they do not include impacts discussed in Part 1. Part 3 presents the combined impact of the simplification package.

Information to be reported / exemptions

43. The **preferred SECR framework** requires (i) UK registered, unquoted large companies (Table 9 defines ‘large’) to report their energy use and emissions relating to gas, electricity and transport, and an intensity metric, through their company’s annual reports and (ii) for quoted²¹ companies to continue to report their global GHG emissions and an intensity metric, and additionally start to report their global total energy use. Additionally companies will report on their energy efficiency actions taken.
44. A statutory de minimis has been added post consultation, where it is not cost-effective to audit and report. Companies using lower “domestic levels” of energy are not required to disclose their SECR information, if they confirm, on an annual basis, they used 40,000kWh or less in the 12 month period.
45. A ‘comply or explain’ exemption has also been added allowing unquoted companies to exempt a proportion of their energy use and emissions from reporting, provided they can explain why it would place a disproportional burden on them to report this data.

Organisations in scope

46. The preferred SECR framework will apply to companies registered under the Companies Act 2006. This means that organisations which are not registered as companies, for example public sector organisations, some charities and some private sector organisations, may not be in scope of the SECR framework.
47. This IA makes various references to ‘large’ organisations. **Unless otherwise stated, all references to ‘large’ should be taken to refer to ‘large’ as defined by Companies Act 2006 – see Table 9.** This is a change to the proposals in the Consultation Stage IA, which were based on ESOS ‘large’ definition. The change was made for simplicity purposes, as companies will be more familiar with the Companies Act definition and are currently providing information for their annual accounts using this definition.

Table 9 – Definitions of ‘large’ under Companies Act 2006 and ESOS

Framework	Definition of ‘large’
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²¹ from section 385 of the Companies Act 2006, a quoted company is a UK registered company whose equity share capital is officially listed on the Main Market of the London Stock Exchange or in an EEA State, or admitted to dealing on either the New York Stock Exchange or Nasdaq²² DECC, 2014, *Evidence Review of the Impact of Central and Public Disclosure Methods for Reporting Energy Use and Energy Efficiency*.

Companies Act 2006	<p>Where two or more of the following criteria apply to a company within a financial year:</p> <ul style="list-style-type: none"> • More than 250 employees • Annual turnover greater than £36m • Annual balance sheet total greater than £18m <p>There are 'smoothing provisions' which apply where a company crosses over the size threshold, a change must persist for two years to have an effect on the company's classification. <i>These thresholds are set out in sections 465 and 466 of the Companies Act 2006 and are updated from time to time. At group level the financial thresholds are on an aggregate basis.</i></p>
ESOS	<p>Undertakings:</p> <p>i) which employ an average of 250 or more people in a certain 12 month period, or an annual turnover in excess of €50m and an annual balance sheet total in excess of €43m, and</p> <p>ii) where undertakings do not satisfy the specified employee or financial thresholds, but are either the UK parent of a 'large' undertaking, or a UK subsidiary of a 'large' UK undertaking, or a UK subsidiary of a parent who has a 'large' subsidiary.</p> <p><i>Derived from the requirements of Article 8 of the Energy Efficiency Directive. 'Smoothing provisions' also apply.</i></p>

Number of organisations in scope

48. Table 10 shows the number of large companies in scope of the SECR framework. The methodology behind these estimates is presented in Annex B.

Table 10 – Estimated number of large companies in scope of the preferred SECR framework

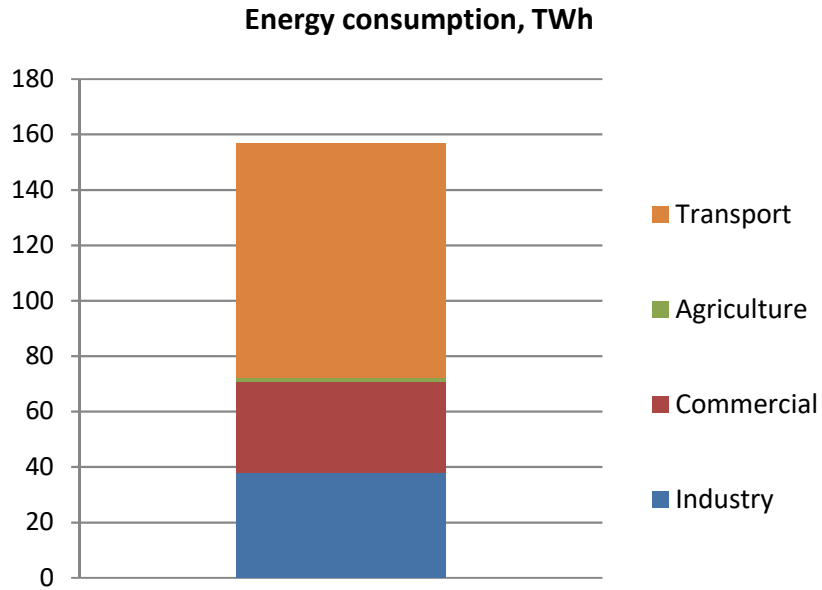
Population	Large organisation	After exemptions	Source
SECR	11,900	11,300	<i>Estimate from the EA, ND-NEED</i>
of which previously in CRC	3,800	3,800	<i>ESOS IA, Mint</i>

Figures have been rounded. 'EA' is the Environment Agency. 'Mint' is a proprietary business reporting tool.

Energy use in scope

49. The average annual energy use **within which new energy and carbon savings can be realised** under the requirements of the preferred SECR framework (and once CRC is removed) is estimated at **157TWh**. This reflects energy use which is not already reported outside the CRC, for example in CCAs or EU ETS, across the transport, industrial, commercial and agricultural sectors, as shown in Figure 1. This energy forms the basis against which potential savings are calculated. Companies will however be required to report total energy consumption (including that covered by CCAs and EU ETS).
50. Annex B gives further detail of how energy savings are calculated based on energy in scope.

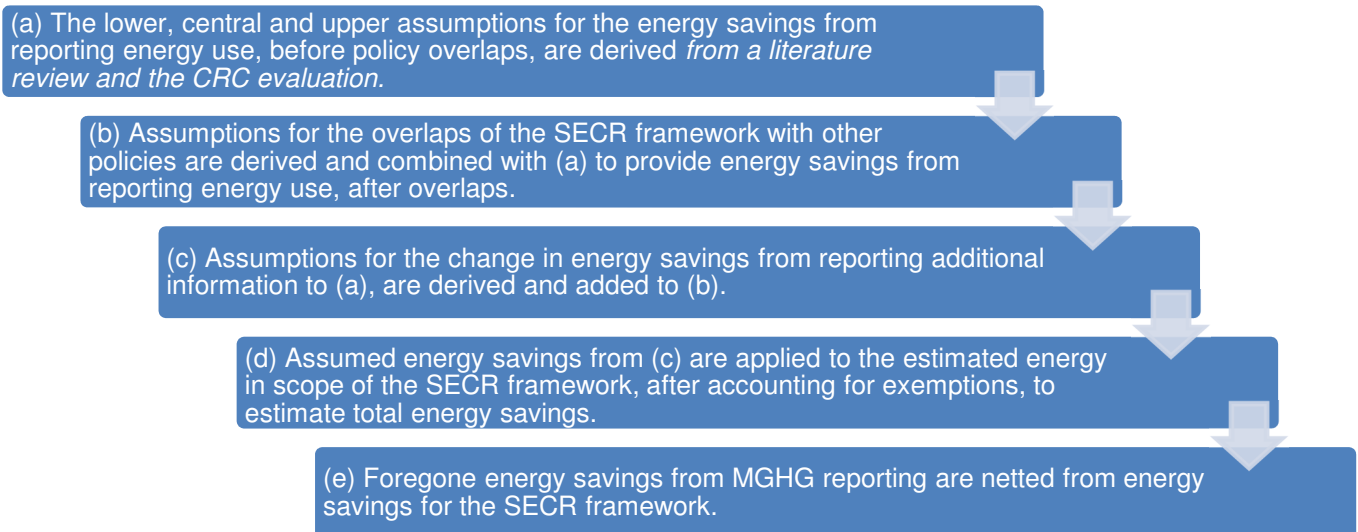
Figure 1 - Annual energy use proposed to be subject to new reporting requirements under the preferred SECR framework once CRC is removed, by sector, 2019 - 2035



Benefits associated with a SECR Framework

51. **Energy savings.** Mandatory reporting schemes can drive organisations to implement energy efficiency measures and therefore generate energy savings and reduce their energy bills. Existing evidence on reporting, including the Eunomia report²² and CRC evaluation²³, indicated that reporting energy use delivers energy savings of 4% based on the following key drivers of reporting mechanisms which are likely to drive energy savings:
- Mandatory rather than voluntary reporting;
 - Reports which require board or senior management sign-off;
 - Reporting the magnitude/costs of energy to increase their salience;
 - Structured and standardised reporting formats; and
 - Reputational drivers, for example the publication of data on emissions
52. This IA estimates participant energy savings using a staged approach outlined in Figure 2 and explained further in Annex B. The estimated average annual energy savings from introducing SECR are **2.4TWh**, based on the above evidence that reporting drives an additional 4% of energy savings. These savings are then used to calculate the carbon, air and noise benefits associated with SECR.

Figure 2 - Methodology for estimating the energy savings of the SECR framework



53. **Carbon savings and air quality improvements.** Higher energy savings lead to a fall in greenhouse gas emissions and improvements in air quality. On an average annual basis over 2019-2035, the estimated reduction in traded and non-traded carbon emissions are **0.23 and 0.24MtCO₂e respectively**

²² DECC, 2014, *Evidence Review of the Impact of Central and Public Disclosure Methods for Reporting Energy Use and Energy Efficiency*. [https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/323114/ESOS - Research on Impact of Reporting Energy Use FINAL .pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/323114/ESOS_-_Research_on_Impact_of_Reporting_Energy_Use_FINAL_.pdf)

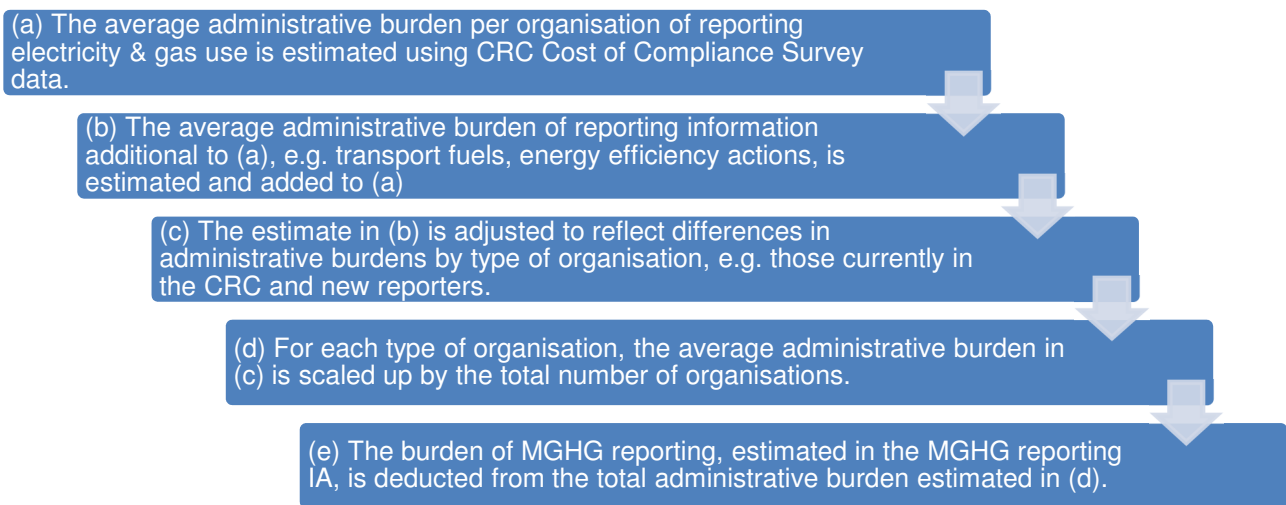
²³ DECC, 2015, *CRC Energy Efficiency Scheme Evaluation*. https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/445719/CRC_evaluation_synthesis_report_FINAL_150709.pdf

54. **Noise pollution benefits.** Energy efficiency savings in the transport sector lead to reductions in noise pollution (e.g. through less reliance on private transport). The annual average reduction in noise pollution is estimated to be **£0.5m** over 2019-2035.

Costs associated with a SECR Framework

55. **Administrative burdens to participants (including familiarisation and up-front costs).** A new mandatory reporting scheme imposes an administrative burden on organisations as they need to use staff time or pay external contractors in order to understand the rules and to collect, analyse and disclose the required data. These costs are estimated using data from the CRC Cost of Compliance Study²⁴, which outlines the costs (as reported by scheme participants) of undertaking activities common to reporting schemes. The full list of activities considered in the CRC study is given in Annex D of this IA (this includes items such as understanding the scheme and identifying exclusions). From this list the activities relevant to SECR are taken to give an indication of SECR admin costs. Costs are broken down in to up-front (or familiarisation) and ongoing costs, allowing these items to be estimated separately. Finally, these costs are adjusted to account for differences between CRC and SECR and the underlying business populations (e.g. costs are scaled up to account for the inclusion of transport energy in SECR).
56. The estimated average annual administrative burden of the preferred SECR framework is **£18.5m**. The full staged approach for calculating participant admin costs is outlined in Figure 3 and explained further in Annex B.

Figure 3 - Methodology for estimating the administrative burdens of the SECR framework



57. **Increased capital, hassle and operational costs.** Capital, hassle and operational costs are assessed in line with standard GHG appraisal guidance. They are calculated by taking the average costs of measures likely to be taken up as a result of the policy (weighted by energy savings) and scaling these to account for the level of adoption required to achieve estimated energy savings. Measures and their associated costs

²⁴ BEIS, Assessment of costs to UK participants of compliance with Phase 2 of the CRC Energy Efficiency Scheme https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/651109/Research_-_Assessment_of_costs_to_UK_participants_of_compliance_with_Phase_2_of_the_CRC_Scheme.pdf

and savings are taken from Marginal Abatement Cost Curves (MACC) developed for the Fifth Carbon Budget. A 7 year payback requirement is included to ensure only measures likely to be considered by business are included. This approach is also used for estimates of hassle and operational costs. Average annual energy savings of 2.4TWh are estimated to increase annual average capital, hassle and operational costs by **£68m**.

58. Table 11 illustrates the impact of introducing the preferred SECR framework once the CRC has been closed (Part 1a) and CCL rates increased and rebalanced (Part 1b). As such, the impacts presented below are additional to those presented in Part 1b.

Table 11 – Estimated costs and benefits under the preferred SECR framework, 2019-2035

Average Annual impacts, 2019 to 2035		Preferred SECR framework
Benefits	Change in energy savings, TWh	2.35
	Improvement in noise pollution, 2017 £m	0.5
	Change in traded carbon savings, MtCO ₂ e	0.23
	Change in non-traded carbon savings, MtCO ₂ e	0.24
	Improvement in air quality, 2017 £m	5.14
Costs	Change in business participants' administrative costs, 2017 £m	18.5
	Change in capital, hassle and operational costs, 2017 £m	68

Key risks and uncertainties

59. The largest uncertainty in the analysis is around the assumed energy savings from the SECR framework. There is limited evidence to quantify the impact of the specific reporting schemes. As such, a combination of illustrative assumptions and evidence from related schemes have been used, with key assumptions discussed at stakeholder workshops and views from the consultation reviewed.
60. Likewise, there is also considerable uncertainty over policy interactions, particularly with ESOS and illustrative assumptions have been made in the absence of quantitative information. Again, assumptions were discussed at stakeholder workshops and views from the consultation reviewed. Feedback from stakeholder workshops and consultees are that these seem broadly appropriate.
61. We have attempted to quantify uncertainty for key assumptions, see sensitivity analysis set out in Part 3.

Part 3 – Impact of the Combined Package

62. Part 3 of this IA presents the combined impact of the simplification package, aggregating the impacts of:
- Closure of the CRC (Part 1a);
 - Increasing and rebalancing CCL rates (Part 1b); and
 - Introducing a SECR framework (Part 2).
63. It also provides a detailed comparison of changes in the NPV and admin burdens of the overall package under the Consultation Stage IA central option and the preferred option set out in this IA.

Costs and benefits associated with the combined package

Overall impacts

64. Table 12 shows the combined annual average impact of the simplification package as compared to the counterfactual. Total impacts over the appraisal period are monetised and discounted in Table 15.

Table 12 – The estimated change in annual energy use, emission and business administrative burdens from the simplification package, 2019-2035

Average annual impacts, 2019 to 2035		Preferred SECR framework (combined package)
Energy use, TWh	Counterfactual energy use	1,080.6
	<i>[Part 1a] Impact of CRC closure</i>	3.2
	<i>[Part 1b] Impact of CCL rate changes</i>	-4.8
	<i>[Part 2] Impact of SECR framework</i>	-2.4
	[Part 3] Impact of total package	-4.0
	After all policy changes	1,076.6
Emissions, MtCO ₂ e	Counterfactual emissions	232.0
	<i>[Part 1a] Impact of CRC closure</i>	0.6
	<i>[Part 1b] Impact of CCL rate changes</i>	-0.9
	<i>[Part 2] Impact of SECR framework</i>	-0.5
	[Part 3] Impact of total package	-0.8
	After all policy changes	231.3
Business administrative burdens, 2017 £m	Counterfactual administrative costs	23.2
	<i>[Part 1a] Impact of CRC closure</i>	-20.4
	<i>[Part 1b] Impact of CCL rate changes</i>	0.0
	<i>[Part 2] Impact of SECR framework</i>	18.5
	[Part 3] Impact of total package	-1.9
	After all policy changes	21.3

Source: EEP, CRC Cost of Compliance study. Figures may not sum due to rounding.

65. The overall package under the preferred SECR framework leads to average annual energy savings of 4.0TWh, along with an associated increase in carbon savings of 0.8MtCO₂e. Average annual administrative costs across all organisations are estimated to fall by around £1.9m a year due to the admin cost reduction from closing CRC offsetting the additional admin burdens from SECR.

66. Table 13 presents the breakdown of carbon impacts for each change considered in this IA over the appraisal period, 2019 to 2035.

Table 13 – Estimated lifetime carbon savings by policy change, 2019-2035

MtCO ₂ e	Total impact, 2019 to 2035			Combined package (Sum of Parts 1 & 2)
	Closure of the CRC (Part 1a)	Increase & rebalance CCL rates (Part 1b)	Introducing a SECR framework (Part 2)	
Traded carbon savings	-1.7	5.7	3.9	7.9
Non-traded carbon savings	-8.5	9.5	4.0	5.0
Total carbon savings	-10.2	15.1	7.9	12.8

Figures may not sum due to rounding.

67. Closing the CRC decreases total carbon savings by 10.2 MtCO₂e over 2019-2035, mostly in the non-traded sector, and increasing and rebalancing CCL rates after closing the CRC saves 15.1 MtCO₂e. Introducing SECR under the preferred framework saves an estimated additional 7.9MtCO₂e, meaning that the whole package saves approximately 12.8MtCO₂e over 2019-2035. Breaking this down further, the combined package is estimated to achieve 2.5MtCO₂e of savings over Carbon Budget 4 (2023-2027) and 3.2MtCO₂e of savings over Carbon Budget 5 (2028-2032).

68. Table 14 presents the average annual and transition impacts of the combined package under the preferred SECR framework. Transition costs are defined as the initial one-off costs associated with the SECR framework (Annex D lists the ‘one-off’ and ‘on-going’ activities required under the SECR framework)²⁵. There are no transitional benefits associated with policy package. Note these figures are undiscounted and thus differ from Table 15. Table 20 and Table 21 in the Sensitivity Analysis section give high and low estimates of transition costs and benefits.

Table 14 – Estimated lifetime transition costs and benefits of the combined package, 2019-2035

	2017 £m, undiscounted	
Benefits	Total benefits	4,886
	<i>Of which transition benefits</i>	0
	Average annual benefits (excl. transition benefits)	287
Costs	Total Costs	1,801
	<i>Of which transition costs</i>	12
	Average annual costs (excl. transition costs)	105

69. Table 15 shows the incremental impact of each element of the policy package analysed in this IA. From left to right, the first column (‘Closure of the CRC’) is compared to the counterfactual of all current and planned policies in place before Budget 2016, as set out in the introduction. The second column (‘Increase

²⁵ The one-off costs to participants last one year.

& rebalance CCL rates’) illustrates the incremental impact of increasing CCL rates following the closure of the CRC. The third column (‘introducing a SECR framework’) presents the impact of introducing a SECR framework. The cumulative impact of the simplification package can be seen from the final column (‘combined package’), which is the sum of the previous three columns.

Table 15 – Estimated costs and benefits of the combined package, 2019-2035

2017 PV £m	Total impact, 2019 to 2035			Combined package (Sum of Parts 1 & 2)
	Closure of the CRC (Part 1a)	Increase & rebalance CCL rates (Part 1b)	Introducing a SECR framework (Part 2)	
Energy savings	-1,110	2,210	1,756	2,856
Traded carbon savings	-54	208	130	283
Non-traded carbon savings	-505	574	245	314
Air quality improvements	-29	65	67	103
Noise pollution impacts	0	0	7	7
Total benefits	-1,698	3,056	2,204	3,562
Admin. burden to business	-266	0	245	-20
Admin. burden to public sector	-75	0	0	-75
Capital costs	-1,536	2,333	935	1,733
Hassle costs	-306	462	186	341
Operational costs	-36	50	20	34
Total costs	-2,218	2,845	1,386	2,013
Net impact	520	211	818	1,549

Figures may not sum due to rounding. Positive figures indicate an increase in costs/benefits, while negative figures represent a decrease.

70. The policy package delivers substantial societal benefits with energy savings representing the largest contribution to total PV benefits of £3,562m. The increased energy savings also contribute to increased costs over the counterfactual with associated capital costs contributing the majority of total PV costs of £2,013m. Capital costs are relatively lower for the introduction of SECR due associated energy savings being lower than for CRC and CCL. SECR delivers higher monetised PV energy savings than are lost from closure of CRC however. This is due to a greater proportion of energy savings under SECR arising from electricity abatement which has significantly higher long-run supply costs than gas and therefore delivers relatively larger societal benefits. The total package represents a net benefit to society, as benefits from the package outweigh the costs, delivering an overall NPV of £1,549 over the 2019-2035 appraisal period.

Indirect impacts

71. In addition to the benefits estimated above the analysis also provides estimates of participant bill savings as a result of increased energy efficiency. Bill savings are an indirect benefit and not included in NPV estimates since it would risk double counting, they have therefore been provided separately in Table 16. Bill savings are calculated by multiplying estimated energy savings by retail fuel prices.

Table 16 – Participant bill savings

	2017 £m, undiscounted
Total bill savings of policy package	403
Of which from SECR	262

Comparison of impacts of the Combined Package with the central option at Consultation Stage

72. Table 17 breaks down the impact of the key changes outlined in the New Analysis section, focusing on how they impact on NPV, and PV costs and benefits, as well as on business admin burdens.

Table 17 – Comparison of key changes from the 2017 Consultation Stage IA central option to the Final Stage IA preferred option

Update	Total NPV, 2017 £m	PV Costs change, 2017 £m	PV Benefits change, 2017 £m	Total EANDCB, 2014 £m
2017 Consultation Stage IA Option 3 (Central option)	1,057	N/A	N/A	-6.8
Updates to existing data sources and price discounting	1,479	-128	+293	-6.0
Revision of methodology for calculating non-CRC admin burdens	1,433	+45	0	-3.0
Revision of methodology behind estimates of capital, hassle and operational costs	1,579	-146	0	-3.0
Update to business population estimates	1,530	+50	0	0.1
Updated population overlap assumption	1,535	-6	0	-0.2
Introduction of a 'comply or explain' provision	1,489	-64	-110	-0.7
Introduction of a formal 40MWh de minimis threshold	1,499	-10	-(0)	-1.3
Added in requirement to report on energy efficiency actions taken (final figures)	1,549	+54	+104	-1.3
2018 Final Stage IA	1,549	N/A	N/A	-1.3
2018 Final Stage IA vs 2017 Consultation Stage IA	+493	-205	+287	+5.5

Figures may not sum due to rounding. Total NPV gives the cumulative NPV for each change made since the Consultation Stage IA.

73. Compared to the central option (Option 3) in the Consultation Stage IA, the preferred SECR framework set out in this impact assessment has lower estimated present value costs of £205m and higher estimated benefits of £287m totalling a £493m increase in NPV. The total burden to business has also gone up by £5.5m (EANDCB), due to updates to population estimates and admin burden calculations; however the policy package still delivers a net reduction in business admin costs (EANDCB) of approximately £1.3m annually.

74. Updates to underlying data sources and discounting of prices led to a significant increase in NPV driven primarily by three specific updates:

- the utilisation of more recent BEIS guidance on valuing emissions identified greater benefits associated with energy savings increasing the benefits of the policy package;
- the use of more recent EEP and updated ND-NEED data to inform the counterfactual scenario. This data found a greater proportion of energy in scope attributed to the industrial sector which has relatively lower capital costs, this led to a drop in present value costs across the package;

- the discounting base year of all present value estimates was changed from 2016 to 2019 to reflect the start year of the policy, this increased NPV as nominal benefits rose more than nominal costs by approximately 11%, due to a decrease in discounting (3.5% over three years).
75. The methodology for calculating admin burdens for non-CRC companies was revised following feedback from stakeholders. As a result we have looked in more detail at the CRC Cost of Compliance study evidence to refine our estimates of costs for smaller organisations, leading to an increase in admin burdens imposed by SECR on non-CRC firms relative to those previously in the CRC (see Annex B for details). This amounts to a £45m increase in the present value costs of the policy package (equivalent to approximately £3m in EANDCB).
76. The methodology for the estimation of capital, hassle and operational costs was revised to ensure that the assumptions behind these estimates more closely reflected the ambitions of the policy. Given the type of policy being deployed in this framework, we anticipate that businesses will choose to carry out low cost measures to achieve the energy savings, possibly comprising of behavioural or further control measures. We anticipate that these will have relatively low costs and businesses will not invest in them unless they produce a return on investment within an average of 3-4 years. These changes in methodology contributed to a reduction in the present value costs of the policy package of £146m.
77. Estimates of the number of businesses in scope of a SECR framework aligned to all ‘large’ companies were revised following efforts to strengthen the evidence base behind these estimates and ensure they were fit for purpose. Alongside updated estimates from the Environment Agency additional analytical work was undertaken using Mint²⁶ (a proprietary business information tool) to provide further estimates of the number of large organisations in scope as well as to provide analytical evidence to inform the assumed overlap between CRC participants and the preferred scope of SECR. This work identified an increase in the number of large companies in the scope of SECR leading to a significant increase in total admin burdens and increasing present value cost by £50m. Furthermore, the overlap between CRC and SECR previously assumed at 100% was revised to 94%, reducing the portion of CRC firms believed to be in the SECR population of 11,900 large companies and lowering estimated admin burdens for the 6% previously assumed to be ex-CRC. An explanation of the methodology used is given in Annex B.
78. The introduction of a ‘comply or explain’ provision means that a proportion of the total energy in scope of SECR may be exempt in practice due it not being practical for companies to report this data. To estimate the impact of this provision an analytical assumption has been made that this will lead to a 5% reduction in the total energy and emissions being reported therefore reducing associated savings (for simplicity it has been assumed this will be proportionally distributed across sectors and fuel types). This assumption has been chosen to align with findings from a similar ‘comply or explain’ approach adopted under ESOS. The impact of this provision is to reduce present value benefits with a smaller relative drop in associated costs, thereby leading to a lower total NPV. Business admin burdens also fall as a consequence.

²⁶ <https://mintuk.bvdinfo.com>

79. To gauge the potential of introducing a statutory de minimis internal analysis was conducted using ND-NEED data to assess the impact of a de minimis threshold aligned to the ESOS threshold of 40,000KWh. The analysis found that companies with energy use under this threshold presented very low potential savings, likely to be outweighed by the admin burdens of reporting. The analysis estimated that approximately 600 companies would fall under this threshold and therefore not be required to report under SECR. The removal of these companies brings the final population in scope to 11,300 resulting in increased NPV and reduced EANDCB as the associated costs of reporting are removed for those companies falling below the threshold. The impact on energy savings and present value benefits was negligible.
80. The addition of a requirement to report on energy efficiency actions taken during the 12 months of the reporting period is assumed to increase energy savings by 5% with no associated additional costs. Given this is a backwards looking requirement, in that companies will not need to conduct any additional audits to provide this information; we have therefore assumed no additional costs to including it. The associated increase in energy savings from this requirement have been assumed to be 5% (half that assumed under the more burdensome requirement previously set out in option 4 of the Consultation Stage IA). This leads to a net increase in the benefits of the SECR framework with no additional increase in admin burdens.

Impacts in Devolved Administrations

81. Decisions by the Devolved Administrations on their approach on CRC closure will be informed by a range of issues including the 2017 consultation. We have sought views from the Devolved Administrations before making final decisions on SECR reforms. 93% of all consultation responses agreed that an SECR framework should be UK wide. The analysis in this IA presents all results at the UK level, and assumes that the package of policy changes applies to all of the UK. This section presents a high level approach that could be used to disaggregate UK level impacts by each Devolved Administration (DA).
82. This approach involves apportioning UK impacts to each devolved area using the proportion of CRC and ESOS participants headquartered in each geography, as shown in Table 18. This approach assumes that the average costs and benefits of the policy changes per organisation are of a similar magnitude across each respective geography.

Table 18 – Potential disaggregation of impacts by DA

Data used for disaggregation	England	Scotland	Wales	Northern Ireland	UK total
Percentage of ESOS participants ²⁷	90%	6%	2%	2%	100%
Percentage of CRC participants ²⁸	88%	7%	3%	3%	100%

Figures may not sum due to rounding.

Qualitative analysis of non-monetised impacts

83. The pertinent non-monetised impacts relevant to the preferred framework are as follows:
- **The rebound effect.** Bill savings resulting from energy efficiency investments may be spent on other energy-using goods and services. This reduces the estimated overall energy savings resulting from energy efficiency policies.
 - **ESOS vs. Companies Act 2006 definitions of large company.** The analysis assumes negligible difference between these two definitions. A comparison of the criteria indicates that each definition has the potential to bring some companies in scope whilst excluding some others that may meet the criteria of the other definition (e.g. the Companies Act requires the fulfilment of two or more criteria however has comparatively lower financial thresholds). Given the similarity of these definitions however and the difficulty of estimating population numbers (particularly at the threshold) they are treated as equivalent for the purposes of the analysis in this IA.
 - **Government resource costs.** The current proposal is for electronic reporting (which would potentially involve the Government gathering and processing data) to be voluntary. This will be kept under review and be re-visited if the wider Company Accounts regime moves to mandatory electronic reporting. If Government were to process reporting data this would be at an additional cost.
 - **Benefits from publishing data.** Improving publically available information on energy efficiency opportunities, by publishing reporting data could: (i) attract entrepreneurs and innovators to enter the

²⁷ Environment Agency data

²⁸ Environment Agency data

market for energy efficiency, helping to overcome the ‘embryonic markets’ barrier; (ii) improve the evidence base available for policy development.

- **Reputational impacts on businesses from publishing emissions.** Publicising an organisation’s emissions could affect revenue for the business from environmentally conscious customers, e.g. the improved image of products and services attracting customers away from rivals. Both mechanisms create an incentive to invest in energy efficiency.
- **Productivity, competitiveness and economic growth impacts.** Energy efficiency has the potential to boost growth and lead to productivity gains for firms. Evidence suggests that small and positive impacts exist at both economy wide and firm level.²⁹ Energy efficiency investments reduce business costs, meaning they can deliver more for less. Capital spending creates jobs for installers and manufacturers of energy efficient equipment. Investment in energy efficiency can also increase innovation.
- **Opportunity cost.** Businesses will incur an opportunity cost on capital allocated towards adoption of energy efficiency measures. The opportunity cost would be equivalent to the return businesses could have earned by allocating capital to alternative uses (e.g. investing it elsewhere). This cost is an indirect impact of the policy package however, since businesses are still ultimately responsible for deciding which measures to adopt given alternative potential uses of their capital.
- **Security of supply.** Reducing energy demand through energy efficiency also improves security of supply. It reduces the UK’s exposure to volatile international energy markets and means less energy infrastructure is required, lowering the overall costs of the energy system.
- **Legacy of the CRC.** The analysis estimates legacy energy savings from actions attributed to the CRC (see paragraph 32). However the analysis assumes that no new energy efficiency actions attributable to the CRC will occur once the scheme finishes.

²⁹ Vivid Economics, 2013, *Energy efficiency and economic growth*,

http://www.vivideconomics.com/wp-content/uploads/2015/03/Vivid_Economics_-_Energy_efficiency_and_economic_growth.pdf

Allan G, Hanley N, McGregor PG, Swales JK & Turner K (2007), The impact of increased efficiency in the industrial use of energy: A computable general equilibrium analysis for the United Kingdom, *Energy Economics*, 29 (4), pp. 779-798,

https://dSPACE.stir.ac.uk/bitstream/1893/7681/1/Allan%20et%20al_Energy%20Economics_2007_turner%20last.pdf

Cambridge Centre for Climate Change Mitigation Research, 2006, *The macro-economic rebound effect and the UK economy*,

http://ukerc.rl.ac.uk/pdf/ee01015_final_b.pdf

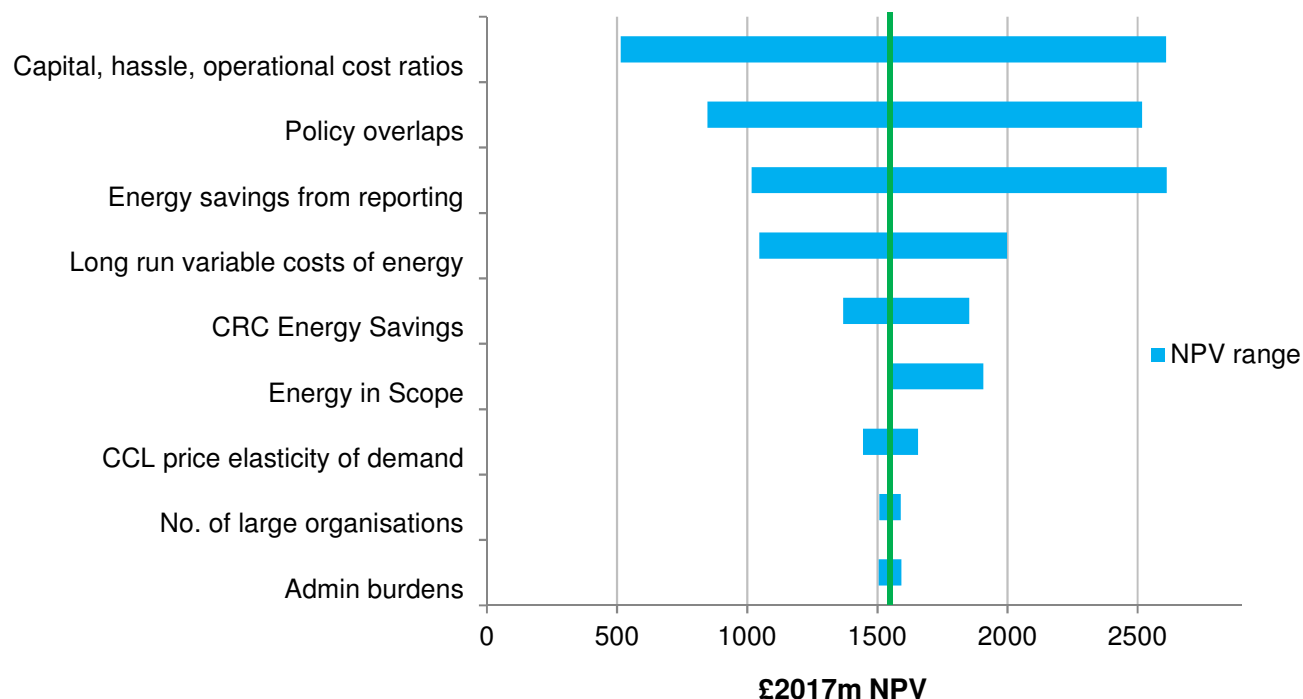
Sensitivity analysis

84. This section tests the assumptions with the greatest uncertainty to examine how materially they affect the results presented in this IA. For each assumption, lower and/or upper bounds have been informed by evidence where possible; however in some cases illustrative variations are applied.
85. Table 19 describes the specific assumptions tested. The most uncertain and material assumptions are marked with an asterisk “*” and are combined to estimate ‘low’ and ‘high’ NPV scenarios in Table 20 and Table 21. These are as follows: capital, hassle and operational costs; policy overlaps; energy savings from the SECR framework; long-run variable costs of energy supply.

Table 19 – Summary of sensitivity analysis

Assumption	Description	Policy change affected	Impact on NPV (NPV Range, 2017 £m)
Capital, hassle and operational costs*	The ratios of these costs to energy savings are increased or decreased by 50%	All	495 - 2,603
Policy overlaps*	The lower and upper bound assumptions for policy overlaps are used (see Table 30)	SECR framework	847 - 2,517
Energy Savings*	The lower and upper bound assumed energy savings of the SECR framework are used (see Table 27)	SECR framework	1,018 – 2,613
Long-run variable costs of energy supply*	Low and high cost scenarios are taken from BEIS guidance on valuation of energy supply	All	1,047 – 1,998
CRC energy Savings	For the lower bound, lost energy savings from closing the CRC assumed to be zero. For the upper bound, legacy savings of the CRC assumed to be zero	Closure of the CRC	1,369 - 1,853
CCL Price elasticity of demand*	The price elasticity of demand is increased and decreased by 50%	Change in CCL rates	1,445 - 1,657
Energy in scope	Electricity and gas use of large organisations is increased by 50%. Note that a lower value is not applied as the current analysis already uses a lower bound assumption (see Annex B for details on estimating energy in scope)	SECR framework	1,549 - 1,907
Number of large companies in scope	The number of large organisations in scope has been varied by +/-20% to align with upper and lower bound estimates found during analysis of population numbers	SECR framework	1,508 – 1,591
Administrative burdens of the SECR framework	Administrative burdens of the SECR framework varied by +/-15.5%, using the 95% confidence interval of from the Cost of Compliance study	SECR framework	1,506 - 1,593

Figure 4 – Sensitivity analysis for the NPV of the policy package



86. Table 20 and Table 21 present ‘high’ and ‘low’ scenarios, which have been constructed based on varying the assumptions with the greatest uncertainty, and which the results are most sensitive to (marked with an asterisk ‘*’ in Table 19).

Table 20 – Sensitivity analysis: results of low NPV scenario

Low NPV Scenario, 2017 £m	Preferred SECR framework
Total transition costs	12
Total transition benefits	0
Average annual undiscounted costs	-47
Average annual undiscounted benefits	25
Total costs (PV)	-465
Total benefit (PV)	233
NPV	698

87. The **low NPV scenario** assumes high capital, hassle and operational costs, low energy savings, high policy overlaps, and low long-run variable costs of energy supply. Even under the low NPV scenario the combined package delivers a £698m overall benefit to society. NPV is higher under this combination of assumptions than the bottom of the range when looking at just the capital, hassle and operational costs assumption, as the policy overlaps assumptions negates any transport savings (by assuming 100% overlaps) meaning that the associated costs of transport abatement are also negated.
88. Costs are negative for the policy package, because the increase in costs from changing CCL rates and introducing the preferred SECR framework are outweighed by the reduction in costs from the closure of the CRC. The assumptions in the low scenario (such as lower energy savings from reporting and high policy overlaps) cause a reduction in the energy savings from the CCL changes and the SECR framework, but they do not affect the change in energy savings from closing the CRC. The lower energy savings lead to reduction in capital, hassle and operational from CCL changes and SECR, even after accounting for the

50% increase in these costs under the low NPV scenario. The 50% increase in capital, hassle and operational costs also mean that total cost savings from closure of the CRC are higher.

89. The **high NPV scenario** assumes low capital, hassle and operational costs, high energy savings, low policy overlaps and high long-run variable costs of energy supply. Energy savings under the high scenario are significantly larger than the central scenario, which results in greater benefits and therefore greater NPV. The total costs are also larger for the high scenario, because the increase in energy savings leads to an increase in the capital, hassle and operational costs associated with energy efficiency measures.

Table 21 – Sensitivity analysis: results of high NPV scenario

High NPV Scenarios, 2017 £m	Preferred SECR framework
Total transition costs	12
Total transition benefits	0
Average annual undiscounted costs	184
Average annual undiscounted benefits	1,022
Total costs (PV)	3,251
Total benefit (PV)	12,970
NPV	9,719

Equivalent Annual Net Direct Cost to Business

90. The EANDCB and Business NPV estimates presented on the cover sheet capture the following:
- Reduced administrative burdens from removing MGHG reporting;
 - Increased administrative burdens from introducing a SECR framework.

Estimates of the total administrative burden under the preferred framework (including the closure of the CRC) can be found in Table 22 and Table 23 below.

91. As the CRC is classed as an environmental tax³⁰ for the purposes of regulatory accounting, the fall in administrative burdens from closing the CRC is not in scope. This is consistent with the treatment of the CRC in the 2013 Impact Assessment³¹, however could change with updates to the Better Regulation Framework. As a result, for the purposes of assessing the regulatory impact of this policy package the closure of CRC would not entail any direct costs or benefits for businesses. In reality, however, the closure of the CRC will result in a reduction in administrative burdens for businesses which will offset the increase in burdens resulting from introducing the SECR framework. Hence, in addition to the regulatory EANDCB (presented on the cover sheet), this IA also provides a total EANDCB. This latter value includes the reduction in direct costs from closing the CRC. While the tax review package is classed as an 'IN' for regulatory purposes, including the impact of closing the CRC results in a negative total EANDCB and a reduction in administrative burdens to business. Both EANDCBs estimates exclude impacts on the public sector.

³⁰ HMT, 2012, *Definition of environmental tax published*, <https://www.gov.uk/government/news/definition-of-environmental-tax-published>

³¹ Paragraph 5, DECC, 2013, *Simplification options for the CRC Energy Efficiency scheme to help businesses*.: https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/138377/CRC_Simplification_Final_Stage_Impact_Assessment_December_2012_updated_.pdf

92. Table 22 shows the business NPVs for the policy package under the preferred SECR framework. These estimates are used to calculate the EANDCB by applying annuity rates and rebasing to 2014 prices and 2015 present values.

Table 22 – Estimated Business NPV for each option, 2019-2035

2017 prices, 2019 present value	Preferred SECR framework
Regulatory Business NPV	-£245m
<i>Total Business NPV</i>	£20m

93. Table 23 outlines the EANDCB value under the preferred SECR framework. In line with BEIS Impact Assessment guidance, the EANDCB values have been converted into 2014 prices using the GDP deflator from the Business Impact Target Calculator³², rather than the GDP deflator in the IAG appraisal guidance³³ which has been used elsewhere in the analysis presented in this IA.

Table 23 – Estimated EANDCB values for each option, 2019-2035

2014 prices, 2015 present value	Preferred SECR framework
Regulatory EANDCB	£15.6m
<i>Total EANDCB</i>	-£1.3m

94. Explanation of changes to EANDCB since the Consultation Stage IA can be found in paragraphs 73-80 and in Table 17.

Business Impact Target

95. The business impact target (BIT) for this parliament has not yet been agreed, and therefore at this stage we have been unable to produce a BIT score for this IA.

Small and micro business assessment

96. A small and micro business assessment (SaMBA) is mandatory for all new domestic regulatory proposals. Individual small and medium companies will not generally be in scope of the regulatory SECR framework which will apply to companies meeting the Companies Act 2006 definition of large as defined in Table 9 (however, quoted small and medium companies will continue to report their GHG emissions and an intensity metric): thus by definition there is no risk that it will generate disproportionate impacts for small and micro businesses. This is consistent with the SaMBA presented in the ESOS IA, which has a similar organisational scope.

³² BIS, 2016, *Impact assessment calculator*, <https://www.gov.uk/government/publications/impact-assessment-calculator--3>

³³ BEIS, *Green Book supplementary guidance: valuation of energy use and greenhouse gas emissions for appraisal*.

Distributional impacts

97. The administrative burdens vary across organisations depending on what policies they are currently covered by. Table 24 illustrates how these impacts vary. Under the **combined package** there is a reduction in administrative burdens for the organisation currently subject to MGHG reporting and/or in the CRC, on average. For organisations not currently in the CRC or subject to MGHG reporting, the introduction of SECR results, on average, in an increase in administration burdens. Approximately 900 organisations currently in the CRC will not meet the Companies Act definition of large and therefore won't be required to report under SECR; these consist mostly of public sector organisations and companies not incorporated in the UK.

Table 24 – Estimated change in annual administrative burdens by organisation type, 2019-2035

Average change in annual administrative burden per organisation under the combined package, 2019-2035		Number of companies	Estimated change in annual admin burdens, 2017 £, undiscounted
Businesses in the scope of the SECR framework	Currently in the CRC but not in MGHG reporting	2,700	-1,300
	Currently in the CRC and in MGHG reporting	1,100	-3,800
	Not currently in the CRC or MGHG reporting	7,600	1,300
Businesses not in the scope of SECR	Currently in the CRC	900	-4,300

Figures have been rounded.

Competition Test

98. Under the existing policy landscape, businesses pay different tax rates on their energy use. Organisations in the CRC pay higher tax rates than their non-CRC, full CCL rate equivalents. Removing this asymmetry may remove competitive distortions between CRC and non-CRC firms operating in the same market. Overall, no significant impacts on competition are expected as a result of this package of policy changes.

Enforcement

99. Monitoring of non-financial reporting is undertaken by the Financial Reporting Council, and looks for false/reckless disclosures but does not check non-financial content. It is not proposed that additional monitoring or enforcement activities are added to this regime.

Evaluation plan

100. If implemented, the Government will review the impact of the SECR framework. This review plans to include an evaluation of the quantitative impact of the SECR framework and a qualitative understanding of the process through which it affects the energy efficiency of different enterprises.
101. Provisional evaluation questions may include:
- What have been the outcomes and impacts of the SECR framework?
 - Which, if any, are the most influential aspects of the SECR framework?
 - What explains any impacts seen / how have they come about (or not)?
 - How has this differed for the organisations in scope of the SECR framework?
 - What are the administrative burdens of the SECR framework, for different organisations and compared to the previous reporting systems?

102. The key metrics used to evaluate the policy may include:

- The number of organisations reporting under the SECR framework;
- The overall change in costs to businesses reporting;
- Any energy efficiency measure installed as a result of the SECR framework;
- Any energy and associated emissions savings realised by the SECR framework through reporting energy use and emissions;
- Financial savings to non-SMEs, delivered by the SECR framework.

As well as a qualitative assessment of e.g. the benefits to investors and others from increased transparency.

Key evaluation issues

103. In order to evaluate the impact of a SECR framework, it is necessary to isolate the impact directly attributed to the policy and strip out all other effects. This identifies the energy savings achieved as a result of the SECR framework *that would not have been achieved otherwise*. Additionality can be identified by comparing a ‘treatment’ group (those in the SECR framework) with a ‘counterfactual’ – organisations with identical characteristics, though not being in the policy. This can be difficult: characteristics are often related to eligibility for the policy, meaning there is no relevant population to compare to the ‘treatment’ group.

104. Approaches to establishing the counterfactual could include:

- Establishing the amount of energy efficiency potential identified in an organisation;
- Identifying action taken as a result of annually reporting this potential to decision makers;
- Identifying action taken as a result of publishing energy use and emissions;
- Accounting for organisations that would have published their energy use and emissions in the absence of mandated reporting; and
- Comparing the energy efficiency behaviours of organisations just within the eligibility threshold with those of organisations just below the threshold.

If a suitable counterfactual can be identified, an evaluation will also have to ensure that there is data which can estimate robustly the different impacts for the SECR framework and comparison groups.

105. The Government is committed to reviewing the SECR framework, if implemented. The planned publication date is 29th February 2024, within five years of the policy implementation date.

Annexes

Annex A – Summary of literature review on the quantitative impact of reporting

The 2014 Eunomia reviewed the evidence on the impact of reporting of energy use³⁴. A selection of its conclusions is as follows:

- Qualitative evidence suggests reporting schemes drive energy efficiency behaviour; quantitative evidence on the causal relationship is limited;
- Mandatory reporting schemes appear to be more effective than voluntary reporting;
- Mandatory board-level sign off on reporting can drive investment in energy efficiency;
- Public disclosure of emissions (less evidence for energy use) is likely to incentivise behavioural change through reputational drivers; and
- Comparability is important when data are published: information that can be directly compared is more effective than information disseminated by individual organisations.

The 2014 CRC evaluation gathered evidence on the impact of the CRC between 2010 and 2012.³⁵ The evaluation found the main mechanisms driving the energy and emissions savings of the CRC were:

- The cost of allowances (both in raising awareness of, and in slightly improving the business case for, energy efficiency investments);
- Improved data and internal reporting on energy use;
- High-level sign-off of CRC allowances, which raised awareness at board level within some organisations;
- The reputational aspects of complying with the CRC; and
- Reputational aspects of CRC publications.

The lower bound assumption of the energy savings from the SECR framework has been informed by a literature review on the impact of energy reporting schemes. The evidence from this review is presented in Table 25 and clusters around an estimated annual energy savings of approximately 2%.

Table 25 – Summary of the quantitative evidence on the impact of reporting

Policy	Estimated energy savings	Source
National Australian Built Environment Rating System (Australia)	8%	<i>2013/14 NABERS annual report</i> ³⁶
Energy Star (US)	2%	<i>Energy Star Data Trends report</i> ³⁷

³⁴ DECC, 2014, *Evidence Review of the Impact of Central and Public Disclosure Methods for Reporting Energy Use and Energy Efficiency*.

³⁵ DECC, 2015, *CRC Energy Efficiency Scheme Evaluation*.

³⁶ IPD, 2013, *IPD Australia Green Investment Property Index*, <https://www.nabers.gov.au/AnnualReport/life-of-program-statistics.html>

³⁷ Energy Star, 2012, *Benchmarking and Energy Savings*, http://www.energystar.gov/ia/business/downloads/datatrends/DataTrends_Savings_20121002.pdf?3d9b-91a5

Display Energy Certificates (UK)	2%	<i>Page 31, 2014 ESOS IA³⁸</i>
Energy Efficiency Opportunities (Australia)	2%	<i>Page 83, 2014 Eunomia report³⁹</i>

The quantitative impact of reporting was discussed at a series of consultation workshops, with broad support for the estimated lower bound energy savings (which were based on this literature review). This was also the consensus from the consultation feedback. It was however pointed out that savings in some sectors (such as energy intensive industries) may be lower than this.

³⁸ DECC, 2014, *Energy Saving Opportunity Scheme IA*.

³⁹ DECC, 2014, *Evidence Review of the Impact of Central and Public Disclosure Methods for Reporting Energy Use and Energy Efficiency*.

Annex B – Detailed methodology for estimating number of organisations in scope, policy overlaps, energy savings and administrative burdens

Number of organisations in scope

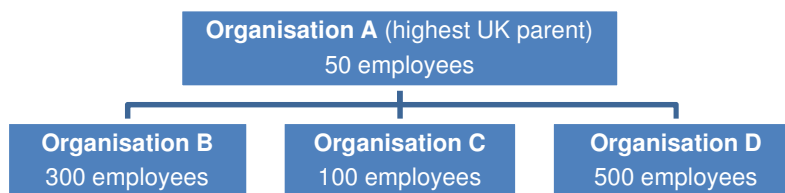
Headline estimate

All UK quoted companies currently in scope of MGHG reporting will be in scope of SECR. It is assumed that these around 1,200 companies are a subset of the large company populations set out below.

Under the preferred SECR framework, all ‘large’ UK companies formed and registered under the Companies Act 2006 and their corporate groups will be required to report, with the highest UK-based parent of each corporate group responsible for ensuring compliance. It follows from this definition that many of the groups in the SECR framework will therefore consist of several individual organisations.⁴⁰

The distinction between groups and individual organisations is illustrated in Figure 5. Figure 5 shows a corporate group with at least one organisation within the group meets one of the Companies Act 2006 criteria of ‘large’. The energy use and emission of all four organisations A, B, C & D in the group would be in scope of SECR under the preferred framework, and the entity(s) responsible for reporting would need to include the proposed energy and carbon information, either individually or for all organisations in the group, in annual reports to comply.

Figure 5 – An illustrative example of a group in the SECR framework



The analysis in this IA uses administrative burden estimates from the CRC Cost of Compliance study⁴¹ to estimate the burden of the SECR framework. This requires the number of organisations in the CRC to be compared to the number of organisations in scope of the SECR framework. While data on total number of individual organisations under the preferred SECR framework and the CRC is unavailable, the total number of individual ‘large’ organisations can be estimated.

The number of individual large private and third sector organisations in scope of SECR (so under the Companies Act 2006 definition, Table 9, which includes organisations like A and C above who may not individually meet the definition of ‘large’) is estimated at 11,900, based on the latest estimate from the EA. This definition excludes public sector organisations (for whom we are looking to put in place a voluntary reporting framework), certain types of charity, and a number of private sector organisations, particularly

⁴⁰ This IA focuses on the number of organisations in scope of the SECR framework, rather than the number of groups. This is because data gathering is likely to occur at the organisation rather than group level: thus administrative burdens are likely to be more closely related to the number of organisations, rather than the number of groups.

⁴¹ BEIS, Assessment of costs to UK participants of compliance with Phase 2 of the CRC Scheme

<https://www.gov.uk/government/publications/assessment-of-costs-to-uk-participants-of-compliance-with-phase-2-of-the-crc-energy-efficiency-scheme>

companies operating in the UK who are not UK-registered. While the EA estimate is based on the ESOS definition of large we assume negligible difference in population numbers between this and the Companies Act definition employed in this IA.

The estimated number of large private and third sector organisations in scope of the CRC is approximately 4,700. This figure was originally estimated in the ESOS IA⁴² for Phase 1 of the CRC, and has been scaled down to reflect the lower number of participants in Phase 2. Using data from the ONS labour market statistics portal⁴³ this number is scaled down to 85% to reflect the proportion of organisations which are UK registered, unquoted companies, which produces an estimated scope of 4,000 CRC companies prior to any analysis of how many are meeting the Companies Act large definition thresholds.

Additional analysis – post Consultation Stage IA

The Consultation Stage IA quoted 9,100 large companies in the scope of ESOS based on previous analysis conducted by the Environmental Agency (EA). For the final impact assessment the EA updated their estimate and additional analysis was carried out internally to further strengthen the evidence base. The latest estimate from the EA identified approximately 11,900 large companies under the preferred scope of SECR (before any de minimis exemptions). This estimate is supported by other sources such as the Interdepartmental Business Register (IDBR), which confirm an increase in the number of large companies in the timeframe between the current and previous estimates. Furthermore, analysis using Mint⁴⁴ (a proprietary business information tool) also indicated a greater number of companies than identified at the consultation stage. The Mint analysis was also used to improve estimates of the number of CRC companies that would fall under the scope of SECR and is discussed in detail below.

While the stated populations represent the best estimates provided by the data available, in practice company population numbers are subject to change over the appraisal period and as such no single static estimate will be fully representative of the true population in scope in any given year. Given this uncertainty over population numbers this IA has included additional analysis on the sensitivity of key impacts to varying the estimate of businesses in scope by 20% either way (broadly aligning with upper and lower bound population estimates) – this can be found under the Sensitivity Analysis heading in Part 3 of this IA.

Policy overlaps

To strengthen estimates of population numbers presented in the consultation IA additional analytical work was undertaken using Mint to provide further estimates of the number of large organisations in scope as well as to provide analytical evidence to inform the assumed overlap between CRC participants and the Companies Act definition of large (the analysis in the consultation IA assumed 100% of CRC companies would continue to report under SECR given that they are large energy users and would therefore likely meet the ESOS or Companies Act definitions of large).

⁴² Annex D, DECC, 2014, Energy Saving Opportunity Scheme IA,

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/323116/ESOS_Impact_Assessment_FINAL.pdf

⁴³ <http://www.nomisweb.co.uk/>

⁴⁴ <https://mintuk.bvdinfo.com>

Using ESOS and CRC participant lists provided by the EA identified participants were run through Mint to aggregate each organisation to its highest level UK parent. This list of domestic ultimate owners was then run through Mint again to pick up all UK registered subsidiaries of the parent organisations. This process of aggregation and disaggregation was carried out to ensure all relevant organisations were picked up for those corporate groups identified by the EA as in the scope of each policy. The disaggregated lists were then cross-referenced to identify the overlap between companies appearing in CRC and those appearing in ESOS.

This analysis provided an indicative overlap of 88% between CRC and ESOS. This estimate was taken as a lower bound since the true populations are not known with certainty. A review of CRC participants also identified a number who are not UK incorporated and would therefore not be in scope of SECR under the Companies Act 2006 criteria, meaning any upper bound estimate of overlaps between CRC and ESOS would be under 100%. Using these two numbers an illustrative assumption was employed taking the 94% mid-point as the overlap between CRC and ESOS. This means that the number of CRC companies in SECR was reduced by 6% to 3,800 companies, to reflect the true proportion of the large company population currently reporting under CRC.

Exemptions

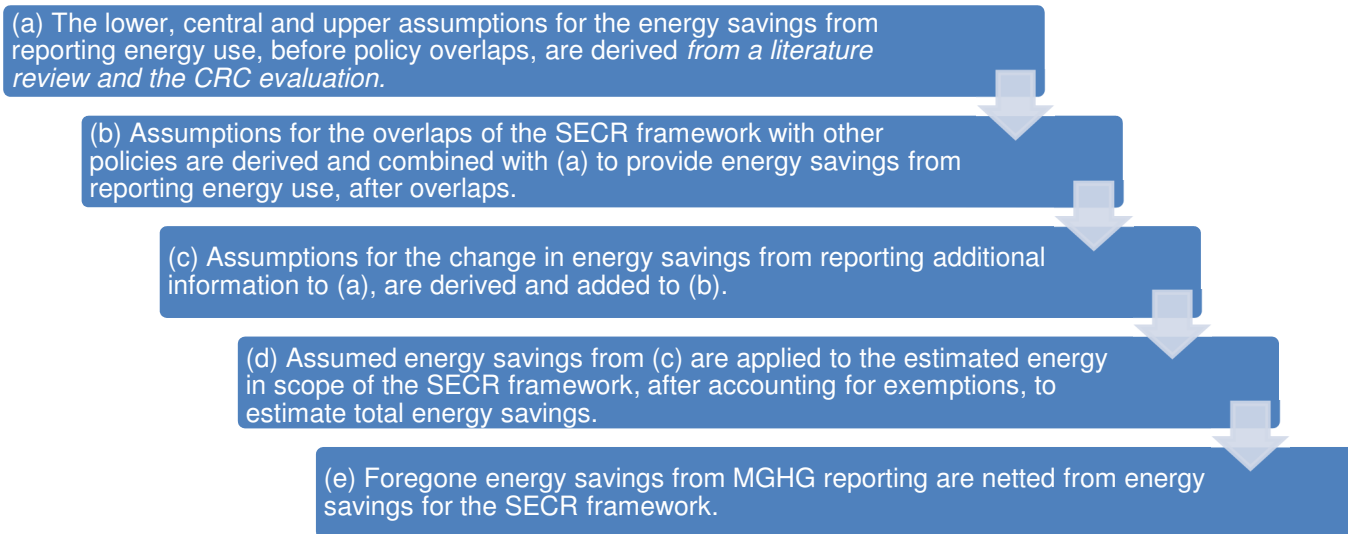
Under the preferred SECR framework a de minimis threshold has been included allowing companies using domestic levels of energy (under 40,000kWh annually) to be exempt from reporting. Analysis of ND-NEED data identified that approximately 600 companies would fall below this threshold. These companies and the associated energy use and admin burdens from reporting have therefore been removed from the analysis. Given these companies are by definition low energy users they would fall under the non-CRC population. Table 26 gives final estimates of the number of individual large companies in the CRC and SECR before and after exemptions.

Table 26 – Estimated number of large organisations in the CRC and ESOS by sector

Population	Large organisations	After exemptions	Source
SECR	11,900	11,300	<i>Estimate from the EA, ND-NEED</i>
of which previously in CRC	3,800	3,800	<i>ESOS IA, Mint</i>

Energy savings

Figure 6 - Methodology for estimating the energy savings of the SECR framework



(a) Energy savings for new reporters

Table 27 presents the lower, central and upper bound assumptions for annual energy savings from reporting energy use. These assumptions are informed by evidence on ‘new reporters’, i.e. those not required to measure or report on energy use for other policies.

Table 27 - Annual energy savings assumptions (before overlaps) for reporting energy use

	Lower bound	Central	Upper bound
Estimated impact	2%	4%	8%
Informed by:	Literature review	Various	Analysis of CRC evaluation

This 2% estimate is used as a lower bound as the policies examined in the literature review lack one or more of the key drivers of behaviour change, as identified from the Eunomia report and CRC evaluation (see Annex A). There is uncertainty around this estimate as the evidence relates to various policies across different countries and policy contexts.

The 8% upper bound assumption is derived from the CRC evaluation. The CRC evaluation compared CRC participants’ energy use to the control group of ‘information declarers’ (organisations which fell just below the CRC electricity use threshold). The total savings estimated in the CRC was split into the ‘price’ element (from the purchase of CRC allowances), and the ‘reporting’ element (assumed to be the residual). The price element was estimated using the price elasticity of demand approach previously used to estimate the impact of the CCL on energy savings in Part 1b. Removing the ‘price’ element of these savings produces an estimate of annual energy savings from the reporting elements of the CRC of approximately 8%. However since the CRC evaluation relates to the early years of the scheme, these large energy savings may be short-term effects. The econometric analysis in the evaluation shows some evidence that energy savings began to fall towards the end of the period. Thus the estimate of 8% is used as an upper bound assumption.

The central assumption of 4% has been informed by a number of factors:

- 4% is a conservative midpoint between the lower and upper bound estimates of 2% and 8%.

- Using the energy savings of the CRC employed in EEP to estimate the reporting elements of the CRC yields an estimate of approximately 4%. This data is considered more appropriate than the evaluation for estimating the long term impact of the scheme.
- Evidence from the Energy Efficiency Opportunities Program in Australia found long term impacts of reporting to be approximately half the short-term impact (2-3 years)⁴⁵. Applying this ratio to the 8% estimate from the CRC evaluation, which captures the first three years of the scheme, yields approximately 4%.

There is limited evidence quantifying the impact of reporting transport energy use. The analysis in this IA therefore applies the same energy savings assumptions to both onsite and transport energy use.

(b) Energy savings after policy overlaps

Some organisations in scope of the SECR framework are already required to measure or report some of their energy use through other policies. The estimates in Table 27 do not account for policy overlaps, and therefore need to be scaled down to avoid double-counting.

The main overlap is with ESOS, which requires all large private and third sector undertakings to conduct an energy audit once every four years (or to take an alternative route to compliance such as being ISO50001 compliant). There is uncertainty over which energy efficiency measures will be taken up as a result of these audits: this results in uncertainty over the size of the overlap. As a result, illustrative lower, central and upper overlap assumptions are used.

Both ESOS and the preferred SECR framework require the measurement of energy consumption; once every four years under ESOS, and annually for the SECR framework. Assuming measurements of energy use from ESOS can be re-used for the SECR framework (as SECR electricity, gas and transport is a subset of ESOS total energy use scope), in any given year, an average of 25% of organisations in the SECR framework are assumed to already be measuring their energy use. Thus the overlap of SECR with ESOS is assumed to be at least 25%. (As noted below, there is no change in scope of emissions reported proposed for UK quoted companies, and underlying energy is already measured to calculated total global emissions).

Further, an ESOS assessment produces a list of energy efficiency recommendations for organisations undertaking audits: this may lead to additional overlaps. In the absence of quantitative evidence, an illustrative assumption that this overlap is the same size as the overlap from measuring energy use is made. Further, given the uncertainty, lower and upper bounds of $\pm 25\%$ are used, the impact of which is tested in the sensitivity analysis.

Table 28 summarises the overlap assumptions made for the SECR framework and ESOS. A higher percentage means that a greater overlap has been assumed, and fewer energy savings are therefore attributed to the SECR framework.

⁴⁵ Page 83, DECC, 2014, *Evidence Review of the Impact of Central and Public Disclosure Methods for Reporting Energy Use and Energy Efficiency*.

Table 28 - Overlap assumptions between ESOS and the SECR framework

	Lower bound	Central	Upper bound
Overlap due to measuring energy use in ESOS	25%	25%	25%
Overlap due to identification of energy efficiency recommendations in ESOS	50%	25%	0%
Total overlap between ESOS and the SECR framework	75%	50%	25%

Transport intensive organisations – e.g. those in the rail, bus and haulage sectors – are likely to spend a larger proportion of their total costs on energy than organisations that are not transport-intensive⁴⁶. The ESOS IA accounts for this through illustrative assumptions to scale down the impact of ESOS⁴⁷. The same overlap assumptions, presented in Table 29, have been used here to scale down the impact of the SECR framework.

Table 29 - Overlap assumptions for transport energy use

Transport	Lower bound	Central	Upper bound
Aviation, rail & shipping	100%	100%	100%
LGVs & HGVs	100%	50%	0%
Buses & coaches	100%	50%	0%
Company cars	100%	0%	0%

Source: ESOS IA

Table 30 presents the assumed energy savings from reporting energy use after all policy overlaps from Table 28 and Table 29 have been applied to the assumptions in Table 27.

Table 30 - Assumed energy savings (after overlaps) from reporting energy use

	Lower	Central	Upper
Onsite energy use	0.5%	2.0%	6.0%
Transport energy use			
Aviation, rail & shipping	0.0%	0.0%	0.0%
LGVs & HGVs	0.0%	1.0%	6.0%
Buses & coaches	0.0%	1.0%	6.0%
Company cars	0.0%	2.0%	6.0%

(c) Additional energy savings assumptions

As illustrated in Table 3, the preferred SECR framework requires organisations report on energy efficiency actions taken during the reporting period. Annually reporting on energy efficiency actions may enhance the impact of reporting by providing more frequent board and investor level awareness of the extent to which organisations are investing towards a low carbon future.

⁴⁶ The ESOS IA estimates that for transport-intensive organisations, energy costs are 10% of total expenditure, compared to 2% for services sectors.

⁴⁷ Section 6.4.7, DECC, 2014, *Energy Saving Opportunity Scheme IA*.

As only an interim process evaluation has been carried out on ESOS, the analysis here relies upon qualitative feedback gathered from stakeholders. Stakeholders were asked to compare expected energy savings from various reporting requirements during workshops (e.g. reporting energy efficiency opportunities; transport energy use; global emissions), and validated the assumptions used here. An illustrative assumption was made at the consultation stage that reporting on the scale and progress of energy efficiency opportunities increases the impact of the SECR framework by 10%. The preferred SECR framework only requires companies to report on energy efficiency actions taken rather than also mandating them to report on identified energy efficiency opportunities (previously required under option 4 of the Consultation Stage IA). It is therefore anticipated that additional savings from this requirement will be half of those previously assumed under the more burdensome requirement (i.e. 5%). As a result of this requirement, the assumed energy savings for onsite and transport (shown in Table 30) would increase by 5% (e.g. from 2% to 2.1%) under the preferred SECR framework.

It is also proposed that organisations report an intensity metric based on information that has already been gathered, for example energy use per £m of turnover. The rationale for this requirement is that it will allow more meaningful comparisons of data across companies in the SECR framework. This analysis has not assumed any additional energy savings from the requirement to report an intensity metric, due to the uncertainty around what information would be reported and therefore its likely impact.

Table 31 illustrates the central energy savings assumption under the preferred SECR framework. Applying these assumptions to the energy use in scope, described below, provides the estimate of energy savings from the SECR framework.

Table 31 - Central energy savings assumptions (after overlaps) under the preferred SECR framework

	Preferred SECR framework
Onsite energy use	2.1%
Transport energy use	
Aviation, rail & shipping	0%
LGVs & HGVs	1.05%
Buses & coaches	1.05%
Company cars	2.1%

(d) Energy use in scope

The energy use in scope of the SECR framework is estimated using different data sources for each sector. The Non-Domestic National Energy Efficiency Data (ND-NEED) framework splits energy use into SMEs and large organisations (using the Business Populations Estimates definition of large as having 250 or more employees, and we assume again that one ‘large’ definition is a good proxy for another); and Department for Transport (DfT) datasets are used for transport. For more detail on the approaches used, see Annex C.

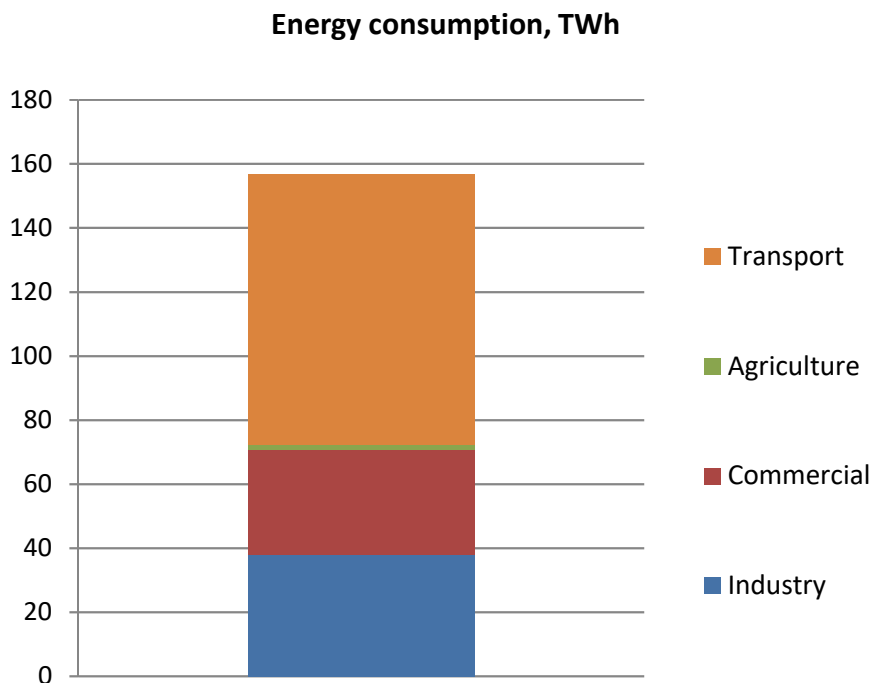
- 106. The average annual energy consumption **within which new energy and carbon savings can be realised** under the requirements of the preferred SECR framework (and once CRC is removed) is estimated at **157TWh**. This reflects energy use which is not already reported outside the CRC, for example in CCAs or EU ETS, across the transport, industrial, commercial and agricultural sectors, as shown in Figure 1. This energy forms the basis against which potential savings are calculated. Companies will however be required to report total energy consumption (including that covered by CCAs and EU ETS).

This figure also accounts for the energy which will be exempt from reporting due to the formal de minimis exemption and ‘comply or explain’ provision included under the preferred SECR framework, estimated at approximately 8TWh annually. The implementation of these provisions is explained below.

For the ‘comply or explain’ provision companies can exempt a proportion of total energy use from reporting provided they can explain why it would impose disproportional burdens on them to report this data – an analytical assumption has been made that this will reduce the total energy in scope of SECR by 5% (informed by findings from a similar ‘comply or explain’ approach adopted in ESOS).

For the de minimis exemption additional analysis was conducted using ND-NEED data to assess the impact of including a 40,000kWh de minimis threshold on companies and energy savings. The analysis found the impact of introducing a threshold of this size to be negligible in term of energy savings, reducing the energy in scope by less than 0.1%.

Figure 7 - Annual energy use proposed to be subject to new reporting requirements under the preferred SECR framework once CRC is removed, by sector, 2019 - 2035



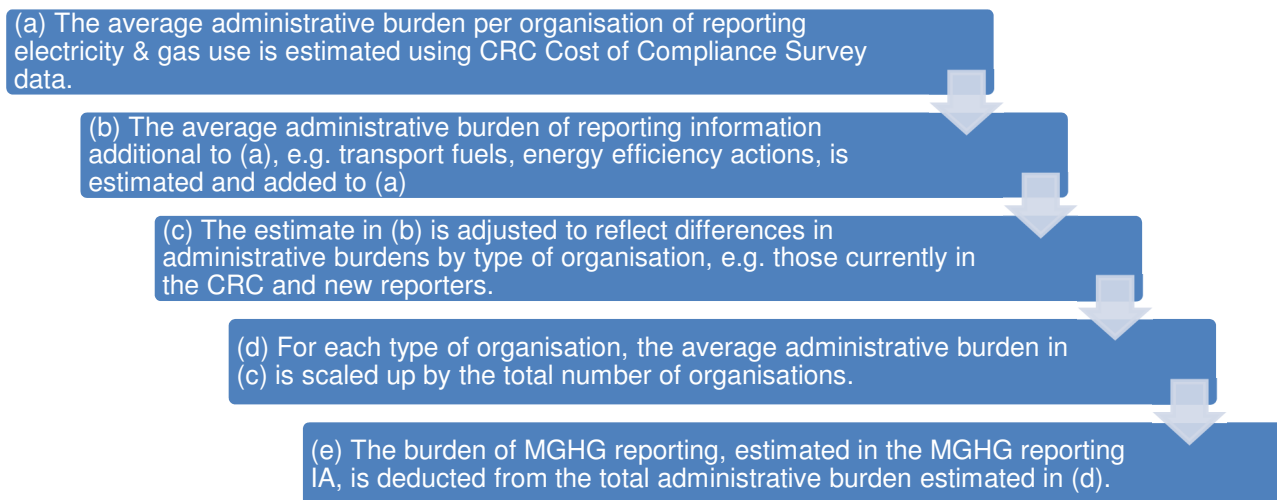
Source: ND-NEED, BEIS, DfT

(e) Forgone energy savings from moving from separate MGHG reporting

It is assumed that there is no impact on energy savings from moving from separate MGHG reporting. This is because it is proposed that quoted companies continue to report on domestic and international GHG emissions for which they are responsible, and an intensity metric, in the SECR framework (as well as starting to report underlying total global energy use).

Administrative burdens

Figure 8 - Methodology for estimating the administrative burdens of the preferred SECR framework



(a) Reporting electricity and gas use

The CRC Cost of Compliance survey estimates the administrative burdens of the CRC, and is used as a starting point for estimating the administrative burdens of the SECR framework. The activities required for the CRC that are not relevant to the SECR framework are identified and excluded. Examples include purchasing/trading CRC allowances and determining eligibility for the scheme, as organisations in scope have already been determined as they are companies required to provide the proposed energy and carbon reports (e.g. in Directors' reports or Strategic reports, or another report), and will know they are 'large' within the according to the Companies Act definition (see Table 9) – Annex D gives a detailed list of activities considered. After this process, only activities relating to the measurement/ reporting of electricity and gas use remain. Under the preferred SECR framework, participants would be required to convert energy use into emissions (while in the CRC this is calculated automatically), but it is assumed that the additional burden of doing this would be negligible if there are published factors available for use.

The average administrative burden per large organisation is then calculated. Table 32 presents estimated first year burdens, before and after the activities not relevant to the SECR framework are stripped out. First year costs presented below include a single year of one-off costs and on-going costs.

Table 32 - Average administrative burdens per large organisation in the Cost of Compliance study by sector, 2017 prices

	First year administrative burden per large organisation
All activities in the CRC	£6,900
Reporting electricity and gas use only	£3,800

Source: CRC Cost of Compliance study.

(b) Reporting additional information and exemptions

The preferred SECR framework requires some additional information to be measured and reported which is not currently required under the CRC. These include:

- Transport energy use;
- Energy efficiency actions taken during the reporting period; and

- An intensity metric

Transport energy use – It is proposed that transport energy is in scope of the preferred SECR framework. The ESOS IA used illustrative assumptions, tested with stakeholders, to estimate the burden for transport energy use as approximately 26% of the burdens for onsite energy use. The analysis in this IA uses the same assumption.

Energy efficiency actions taken – Under the preferred SECR framework companies would be required to report on energy efficiency actions taken during the period covered by reporting. Since this is a backward looking requirement (in that companies will not need to conduct any additional audit activities) no additional administrative burdens have been assumed as a result of its inclusion.

Intensity metric – It is proposed that organisations report an intensity metric based on information that has already been gathered, for example energy use per £m of turnover. The rationale for this requirement is that it will allow more meaningful comparisons of data across companies in the SECR framework. As the intensity metric is likely to be based on information that is already available, it is assumed that there are no additional administrative burdens from this requirement.

Additionally the preferred SECR framework includes a ‘comply or explain’ provision which is assumed to reduce the proportion of energy being reported by 5%. The methodology for discounting admin burdens due to this exemption is discussed in the next section. The impact of including this provision is to reduce average admin burdens per large organisation by approximately 2.3% (equivalent to £100).

Table 33 shows the average estimated burden of reporting information in addition to gas and electricity use, and after accounting for exemptions, under the preferred SECR framework. It builds upon the estimates in Table 32 using the approach outlined above.

Table 33 - Average administrative burdens associated with reporting additional information to CRC, 2017 prices

	First year administrative burden per large organisation
Reporting electricity and gas use only (from Table 32)	£3,800
<i>Adjustment for reporting transport energy use</i>	<i>+£1,000</i>
Total	£4,700
<i>Adjustment for ‘comply or explain’ exemptions</i>	<i>-£100</i>
Total (after exemptions)	£4,600

Source: EEP, ESOS IA. Figures may not sum due to rounding.

(c) Estimating average administrative burdens by organisation type

The Consultation Stage IA assumed a one-to-one relationship between admin burdens and energy in scope of reporting. Consultation feedback from stakeholders was that this was not appropriate and was underestimating the reduction in admin burdens for non-CRC companies from having less energy in scope. To improve on this assumption, evidence from the CRC Cost of Compliance Study (Appendix 2) was used to evaluate the relationship between energy use and compliance costs (emissions were used as a proxy for organisation energy use based on the available data). This analysis found the relationship between changes in emissions and changes in participant compliance costs to be stable at between 40-50%. Using this data an analytical assumption was made that there is on average a 0.45:1 relationship between admin burdens and energy in scope of reporting (i.e. a 10% reduction in energy in scope leads to a 4.5% reduction in admin burdens).

The above relationship is applied to all reductions in admin burdens due to lower energy in scope of reporting. This includes the 2.3% reduction in admin burdens due to 'comply or explain' detailed in (b) above (calculated by multiplying the 5% reduction in energy in scope by 0.45 to arrive at a 2.3% reduction in admin costs). The reduction in admin burdens for non-CRC companies discussed below also makes use of this relationship thereby improving on the estimates given in the Consultation Stage IA.

The data on administrative burdens in (a) and (b) are based on the CRC Cost of Compliance Survey. This may not be applicable to organisations not currently in scope of the CRC, who could have a different scale and pattern of energy use. Stakeholder feedback indicated that the burden of reporting would likely differ between organisations currently in and out of the CRC. This is because the latter are likely to have i) lower or less complex energy use, and ii) a greater proportion of energy use in scope of other policies such as CCAs or EU ETS.⁴⁸ The following paragraphs deal with these two factors in turn.

Administrative burdens for non-CRC participants are estimated to be 40% lower (£1,800 per organisation) than for CRC participants, using data from Annex D of the MGHG reporting IA. These estimates are used to calculate the difference in burdens for large organisations in the CRC versus large organisations outside the CRC (under the Companies Act 2006 definition of 'large', consistent with the rest of the analysis in this IA), reflecting the lower energy consumption and less complex energy use of non-CRC participants.

The analysis then adjusts the cost of reporting to take into account the proportion of energy used by organisations in the SECR framework which is already reported under CCAs and the EU ETS, and therefore is likely to not require gathering again in the SECR framework. CRC participant data and the ND-NEED framework were used to estimate that approximately 68% of total energy use in CRC organisations is not reported under CCAs and the EU ETS, so organisations would be required to gather data on this energy use.

These data were also used to estimate that only 24% of total energy use in large organisations not currently in the CRC would be in scope of the SECR framework, with a much larger proportion of energy use already reported under CCAs and EU ETS. Thus large organisations not currently in the CRC are required to report on approximately 65% less of their energy use compared to organisations in the CRC. Following the assumed 0.45:1 relationship between administrative costs and reported energy use described above, the estimated burden of reporting is reduced by 29% for non-CRC organisations (equivalent to £800 per organisation).

The difference in the proportion of energy use covered by CCAs and EU ETS between the CRC and non-CRC populations is driven by the design of the CRC as a scheme which is intended to target large, non-energy intensive organisations. Eligibility for the CRC applies only to consumption which is not already covered by CCAs or EU ETS, ensuring most energy-intensive organisations are out of scope of the policy.

Stakeholders indicated in the 2016 workshops they expect the one-off costs of the new reporting scheme to be similar for both CRC and non-CRC organisations: both groups would have to put in place new

⁴⁸ This assumption is supported by the Cost of Compliance Survey, which found that administrative burdens increase as energy use and the number of meters increase

systems to measure energy use. This finding is supported by the Cost of Compliance survey. Average Year 1 administrative burdens of Phase 2 were approximately 4% lower for new participants, compared to those already in the scheme in Phase 1. The analysis in this IA therefore includes no additional one-off costs for organisations not currently covered by the CRC.

Table 34 adjusts the estimated administrative burdens of CRC organisations in Table 32 to reflect different organisation types using the approach outlined above.

Table 34 - Average administrative burdens under the preferred SECR framework for CRC and non-CRC organisations, 2017 prices

	First year administrative burden per large organisation
CRC organisations (from Table 33)	£4,600
<i>Adjustment due to lower energy use of non-CRC organisations</i>	-£1,800
<i>Adjustment from lower proportion of energy use in scope of reporting</i>	-£800
Non-CRC organisations	£2,000

Sources: ND-NEED, CRC participant data. Figures may not sum due to rounding.

(d) Scaling up average administrative burdens to the population

The average administrative burdens per business are then scaled up by the total number of large organisations in each of the following groups:

- Companies currently in the CRC and in the scope of the preferred SECR framework;
- Companies not currently in the CRC.

As discussed above in Annex B an appropriate metric for comparing the CRC and ESOS populations is the number of individual large organisations. Analysis of policy overlaps also discussed in this Annex informed the assumption that 96% of CRC organisations would be in scope of the preferred SECR framework.

Table 35 gives total first year administrative burdens by organisation type.

Table 35 - Estimated administrative burdens under the preferred SECR framework by organisation types, 2017 prices

	First year burdens per organisation (from Table 33)	Number of individual large organisations	Total first year burdens
Companies in CRC	£4,600	3,800	£17.4m
Companies not in CRC	£2,000	7,600	£15.2m
Total	-	11,300	£32.5m

Source: the EA, ESOS IA, BEIS. Figures may not sum due to rounding.

(e) Deducting the administrative burdens from MGHG reporting

In addition to reporting on UK emissions, MGHG reporting also requires that all UK quoted companies report on the global emissions for which they are responsible in their annual reports. Under the preferred SECR framework it is proposed that the requirement for quoted companies to report on global GHG emissions is retained within the new reporting scheme, and that there is no separate MGHG reporting.

This means that quoted companies would still have to measure and report their international GHG emissions as before. Underlying energy use is proposed to be reported, but that would have had to be calculated to derive associated emissions. Therefore it is assumed that the administrative burden of reporting international emissions does not change for all options, and there is no additional burden from

reporting underlying energy use. However, it is assumed that quoted companies would already be measuring and reporting their UK emissions and energy use for the purposes of the SECR framework, so the administrative burdens relating to this activity are removed. These administrative burdens are taken directly from the MGHG IA⁴⁹, which are then subtracted from the figures in the right-hand column of Table 35 to estimate the net administrative cost of the preferred SECR framework.

Table 36 illustrates the impact of removing MGHG reporting on administrative burdens. This approach assumes that all companies reporting under MGHG would be in scope of the SECR framework – which matches consultation proposals to retain such reporting by UK quoted companies.

Table 36 – Estimated administrative burdens of the SECR framework (Option 3) and the removal of MGHG reporting, 2017 prices

	Total first year burdens	Average annual burdens
SECR framework only (from Table 35)	£32.5m	£21.3m
Removal of MGHG reporting	-£2.8m	-£2.8m
Total	£29.8m	£18.5m

Source: MGHG IA. Figures may not sum due to rounding.

Table 36 shows that the estimated average annual burden under the preferred SECR framework and after the impact of removing MGHG reporting is **£18.5m**.

⁴⁹ Note that the administrative burdens presented in the MGHG IA do not capture the cost of reporting international emissions.

Annex C – Energy use in scope

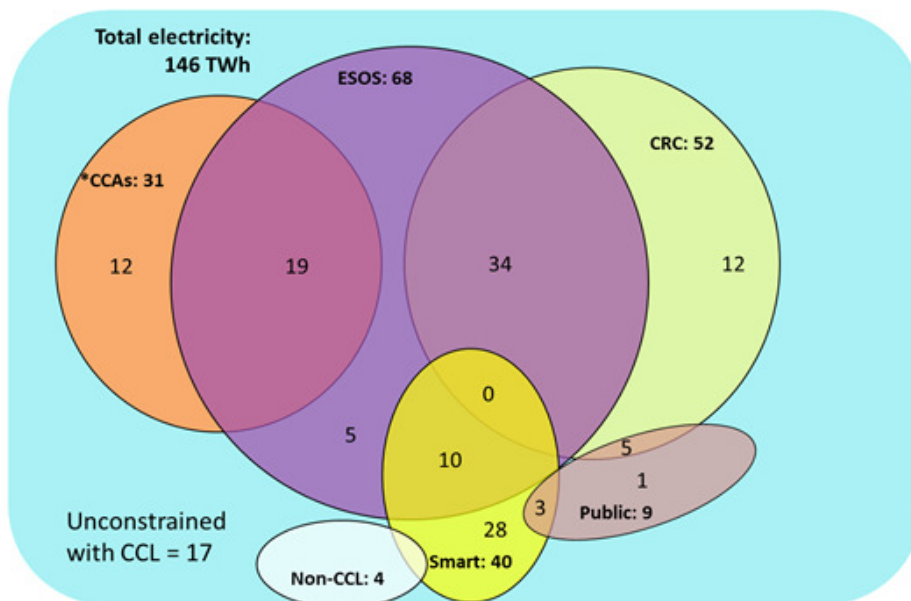
Business energy use

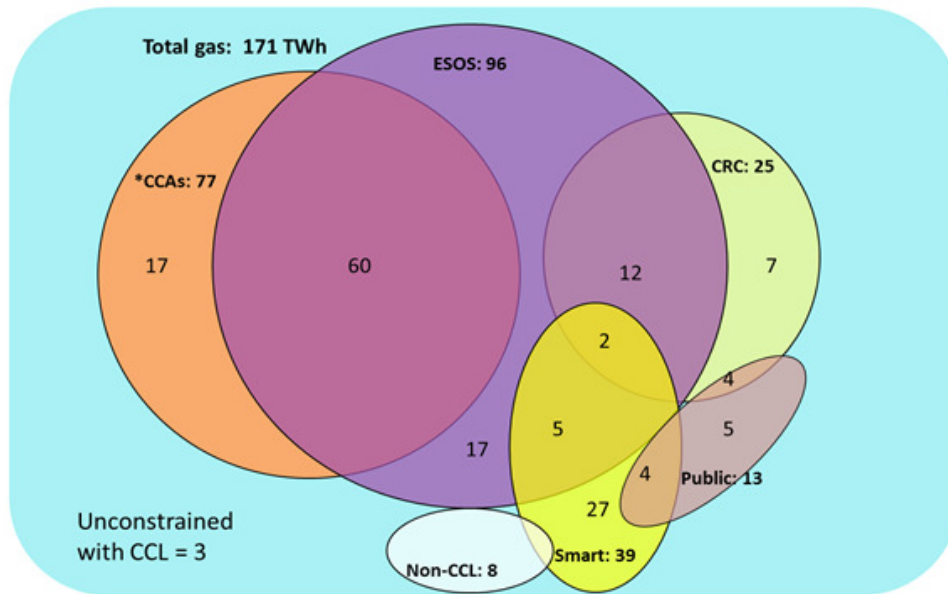
The analysis of large business energy use for the ESOS IA was based on high-level assumptions, which were partially informed by an early version of the non-domestic National Energy Efficiency Data Framework (ND-NEED). These assumptions were calibrated by comparing business estimates against data from BEIS business population statistics. To derive the split of energy use covered by different policies such as CCAs and the CRC, programme data from the various policies were used, where energy use was presented in primary energy equivalent terms.

Over the intervening period, ND-NEED has improved such that the sample data can be weighted to be representative of the population, and matched with Experian data to identify whether businesses are SMEs or non-SMEs. This means that final energy consumption data for electricity and gas from ND-NEED are now used as the main input in assessing large business energy use within this IA, and how this energy use is covered by different policies. However, it has been established that this approach underestimates large business energy use, as the Experian data do not fully aggregate some businesses, and therefore do not identify them as large. The impact of this issue on the final NPV is explored further in the sensitivity analysis.

The ND-NEED data are used in conjunction with programme data to estimate the final energy use covered by different policies. CRC registration data are used to identify meters in ND-NEED that are covered by the CRC and by CCAs, and the total energy use covered by CCAs is estimated based on CCA sector information and data on CCL receipts. Figure 9 shows the estimates of business energy use which are covered by ESOS, the CRC and CCAs. EU ETS energy use is assumed to be covered already by CCAs or in consumption by the fuel industry. The data from ND-NEED are only available for electricity and gas use in England and Wales in 2015, so they provide only a partial estimate of the energy in scope of large businesses. This analysis is therefore supplemented with data from EEP to provide projected energy use over time, and to provide coverage of energy use not captured by ND-NEED, such as use non-metered fuels, consumption from the fuel industry and UK-wide business energy use.

Figure 9 - Business electricity and gas use from ND-NEED split by ESOS, the CRC and CCAs, England & Wales 2015





*CCA energy consumption expressed here is an estimate of 'eligible facility' consumption that is eligible for the reduced rate of CCL

This is based on ND-NEED version 5 (2015).

Transport energy use

Transport energy use associated with large organisations is estimated using the same approach as taken in the ESOS final IA, and key data sources have been updated, such as total transport energy consumption. Further detail on this approach is provided in Annex E of the final ESOS IA, but it can be summarised as follows:

- Projections of transport energy consumption are taken from EEP;
- The amount of transport energy consumption attributable to business for each transport mode is then estimated, using DfT data such as the National Travel Survey⁵⁰ and Road Freight Statistics⁵¹;
- The amount of transport energy consumption attributable to large businesses for each transport mode is then estimated, using data from BEIS Business Population Estimates⁵² and illustrative assumptions (including that the Business Population Estimates 'large' population is a good proxy for the data for the ESOS 'large' population as considered in this IA, and so can also be used to estimate energy use for the CRC subset of that 'large' population).

⁵⁰ DfT, 2016, *National Travel Survey statistics*, <https://www.gov.uk/government/collections/national-travel-survey-statistics>

⁵¹ DfT, 2017, *Road freight statistics*, <https://www.gov.uk/government/collections/road-freight-domestic-and-international-statistics>

⁵² BEIS, 2017, *Business population estimates*, <https://www.gov.uk/government/collections/business-population-estimate>

Annex D – List of activities included in the SECR framework

This annex lists the activities required under the CRC and labels those in scope of the SECR framework. The costs associated with each of these activities were estimated using CRC participant data from the CRC Cost of Compliance survey. The costs of activities in scope are used to estimate the administrative burden of the SECR framework.

Two activities ('Undertaking internal quality assurance'; 'Internal auditing process') are assumed to be less burdensome in the SECR framework than under the CRC. Given that the information reported will not be used to determine the amount of allowances to be purchased, the level of validation under the SECR framework is assumed to be less rigorous than under the CRC. An illustrative assumption has been made that these costs would be half from that of the CRC under the SECR framework.

ONE-OFF COSTS	In scope of the SECR framework?
Time spent to understand the rules of CRC efficiently to understand whether within scope	No
Collect and collate energy to understand if within scope of CRC phase 2	No
Once determined in scope, time spent to understand fully rules of CRC phase 2 (including attending internal or external training, and accessing consultants)	Yes
Determining organisational boundaries and structure as at 31st March 2013: defining legal structure, parent entity and 'participant equivalent' units	No
Identify any exclusions as a result of CCA / EU ETS and non-policy factors	Yes
Identifying all the settled Half Hourly Meters for inclusion	No
Declare emissions in registration year (2013/14)	No
Any other time spent registering for Phase 2	Yes
Any costs of installing software and equipment for compliance with the CRC (this includes any meters and software)	Yes
Other one-off compliance activities not included above	Yes

ONGOING COSTS		In scope of the SECR framework?
On-going maintenance of monitoring and reporting systems		Yes
Collating energy supplies	Gather and collate energy consumption data from CRC meters	Yes
	Gather information on renewable energy supplies	Yes
	Understand and apply exclusions	Yes
Reporting	Preparing annual report according to CRC guidance	No
	Undertaking internal quality assurance	Yes (50%)
	Senior officer sign off	Yes
	Submission of report	Yes
Purchase and surrender of allowances	Deciding on overall approach in relation to forecast window (whether forecast sale and / or buy to comply sale)	No
	Order allowances from regulator.	No
	Payment for allowances	No
	Surrendering allowances	No
Record keeping and auditing	Adding record of supplies and other information in your evidence pack.	Yes
	Internal auditing process	Yes (50%)
	Engaging with external compliance auditing by the regulator	Yes
Notifying regulator of any changes	Administrative changes (e.g. new contact registration)	No
	Mergers, acquisitions, sales, termination of operation	No
	Any other notifications	No
Other annual compliance activities not included above		Yes
Voluntary activities: Costs incurred for activities that are not mandatory to fulfilling the requirement e.g. attendance at meetings		No

Eitem 4.3

SL(5)226 - Rheoliadau Deddf Cyfraith sy'n Deillio o'r Undeb Ewropeaidd (Cymru) 2018 (Diddymu) 2018

Cefndir a Diben

Mae'r Rheoliadau hyn yn diddymu Deddf Cyfraith sy'n Deillio o'r Undeb Ewropeaidd (Cymru) 2018 ("y Ddeddf") yn ei chyfanrwydd ac maent wedi eu gwneud o dan adran 22 o'r Ddeddf. Mae adran 22 o'r Ddeddf yn galluogi Gweinidogion Cymru i ddiddymu, drwy reoliadau, y Ddeddf neu unrhyw ddarpariaeth yn y Ddeddf.

Y weithdrefn

Y weithdrefn uwch.

O dan y weithdrefn uwch, fel y'i nodir yn Atodlen 2 i'r Ddeddf, rhaid gosod drafft o'r Rheoliadau hyn gerbron Cynulliad Cenedlaethol Cymru am 60 diwrnod (ac eithrio unrhyw amser pan yw Cynulliad Cenedlaethol Cymru wedi ei ddiddymu neu ar doriad am fwy na phedwar diwrnod).

Ar ddiwedd y 60 diwrnod, rhaid i Weinidogion Cymru roi sylw i unrhyw sylwadau, unrhyw benderfyniadau gan Gynulliad Cenedlaethol Cymru, ac unrhyw argymhellion gan bwyllgor yng Nghynulliad Cenedlaethol Cymru a chanddo'r gorchwyl o adrodd ar y Rheoliadau drafft.

Os, ar ôl i'r cyfnod o 60 diwrnod ddod i ben, mae Gweinidogion Cymru am wneud y Rheoliadau yn nhermau'r drafft, rhaid iddynt osod gerbron Cynulliad Cenedlaethol Cymru ddatganiad yn nodi a gyflwynwyd unrhyw sylwadau, ac os cyflwynwyd unrhyw sylwadau, rhaid rhoi manylion y sylwadau hynny.

Materion technegol: craffu

Ni nodwyd unrhyw bwyntiau i gyflwyno adroddiad arnynt o dan Reol Sefydlog 21.2 mewn perthynas â'r offeryn hwn.

Rhinweddau: craffu

Nodir un pwynt i gyflwyno adroddiad arno o dan Reol Sefydlog 21.3 mewn perthynas â'r offeryn hwn.

1. Rheol Sefydlog 21.3(ii) - ei fod o bwysigrwydd gwleidyddol neu gyfreithiol neu ei fod yn codi materion polisi cyhoeddus sy'n debyg o fod o ddiddordeb i'r Cynulliad

Rydym yn nodi arwyddocâd y Rheoliadau hyn a'r ffaith y byddai'r diddymiad yn golygu y bydd materion cyfansoddiadol a chyfreithiol pwysig (megis parhad cyfraith Cymru sy'n gysylltiedig â'r UE ar ôl ymadael, a phwerau Gweinidogion Cymru i gywiro diffygion yng nghyfraith yr UE a ddargedwir) yn cael eu trin o dan Ddeddf yr Undeb Ewropeaidd (Ymadael) 2018.

Rydym hefyd yn nodi bod diddymu'r Ddeddf yn rhan o'r Cytundeb Rhynglywodraethol ar Fil yr Undeb Ewropeaidd (Ymadael) a Sefydlu Fframweithiau Cyffredin.



Y goblygiadau yn sgil gadael yr Undeb Ewropeaidd

Gweler ein sylwadau o dan Rhinweddau: craffu.

Ymateb y Llywodraeth

Nid oes angen ymateb y llywodraeth.

Cynghorwyr Cyfreithiol

Y Pwyllgor Materion Cyfansoddiadol a Deddfwriaethol

18 Medi 2018



OFFERYNNAU STATUDOL
CYMRU

2018 Rhif 813 (Cy. 164)

ADDYSG, CYMRU

**Rheoliadau Addysg (Cymorth i
Fyfyrwyr) (Cymru) (Diwygio) 2018**

NODYN ESBONIADOL

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

Mae Rheoliadau Addysg (Cymorth i Fyfyrwyr) (Cymru) 2018 (“Rheoliadau 2018”) yn darparu ar gyfer cymorth ariannol i fyfyrwyr sy’n dilyn cyrsiau addysg uwch dynodedig sy’n dechrau ar neu ar ôl 1 Awst 2018. Mae Rheoliadau 2018 hefyd yn darparu cymorth ar gyfer cyrsiau sy’n dechrau cyn 1 Awst 2018 ac sy’n cael eu troi wedi hynny o gyrsiau llawnamser i gyrsiau rhan-amser neu o gyrsiau rhan-amser i gyrsiau llawnamser ar neu ar ôl 1 Awst 2018.

Mae’r Rheoliadau hyn yn diwygio Rheoliadau 2018.

Mae rheoliad 3 yn diwygio rheoliad 46(3)(c) o Reoliadau 2018 fel bod uchafswm y grant cynhaliath sy’n daladwy, pan fo incwm aelwyd myfyriwr yn fwy na £18,370 ond yn llai na £59,200, wedi ei ostwng £1 am bob £5.750 o incwm aelwyd sy’n fwy na £18,370 pan fo’r myfyriwr yn byw oddi cartref, ac yn astudio yn rhywle ac eithrio Llundain.

Mae rheoliad 4 yn rhoi rheoliad 56 newydd yn lle rheoliad 56 o Reoliadau 2018. Mae’r rheoliad newydd yn gwneud darpariaeth ar gyfer cyfrifo swm y benthyciad cynhaliath sy’n daladwy i fyfyrwyr llawnamser sy’n cymhwyso i gael taliad cymorth arbennig o dan reoliad 50 o Reoliadau 2018.

Mae rheoliad 5 yn mewnosod paragraff newydd yn rheoliad 58 o Reoliadau 2018 o ganlyniad i reoliad 6. Mae rheoliad 6 yn darparu i reoliad newydd gael ei fewnosod yn Rheoliadau 2018, sef rheoliad 58A. Mae rheoliad 58A yn gwneud darpariaeth ar gyfer cyfrifo’r benthyciad cynhaliath sy’n daladwy i fyfyrwyr rhan-amser sy’n cymhwyso i gael taliad cymorth arbennig o dan reoliad 50 o Reoliadau 2018.

Mae rheoliadau 7, 8, 9 a 10 yn diwygio yn eu trefn reoliadau 81, 93, 94 a 95 o Reoliadau 2018 sy’n ymdrin â chyfrifo’r hawlogaeth i gael benthyciad

cynhaliaeth pan fo myfyriwr yn cymhwyso i gael cymorth ond, ar adeg yn ystod y flwyddyn academaidd, yn absennol o'r cwrs neu fod ei gyfnod cymhwystra yn dod i ben neu'n cael ei derfynu.

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 Addysg Uwch, Llywodraeth Cymru, Parc Cathays, Caerdydd CF10 3NQ.

OFFERYNNAU STATUDOL
CYMRU

2018 Rhif 813 (Cy. 164)

ADDYSG, CYMRU

**Rheoliadau Addysg (Cymorth i
Fyfyrwyr) (Cymru) (Diwygio) 2018**

Gwnaed 3 Gorffennaf 2018

*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 6 Gorffennaf 2018

Yn dod i rym 1 Awst 2018

Mae Gweinidogion Cymru, drwy arfer y pwerau a roddir i'r Ysgrifennydd Gwladol o dan adrannau 22 a 42(6) o Ddeddf Addysgu ac Addysg Uwch 1998⁽¹⁾ ac sy'n arferadwy bellach ganddynt hwy⁽²⁾, yn gwneud y Rheoliadau a ganlyn:

-
- (1) 1998 p. 30; diwygiwyd adran 22 gan Ddeddf Dysgu a Sgiliau 2000 (p. 21), adran 146 ac Atodlen 11; Deddf Treth Incwm (Enillion a Phensiynau) 2003 (p. 1), Atodlen 6; Deddf Cyllid 2003 (p. 14), adran 147; Deddf Addysg Uwch 2004 (p. 8), adrannau 42 a 43 ac Atodlen 7; Deddf Prentisiaethau, Sgiliau, Plant a Dysgu 2009 (p. 22), adran 257; Deddf Addysg 2011 (p. 21), adran 76; O.S. 2013/1881; a Deddf Addysg Uwch ac Ymchwil 2017 (p. 29), adran 88. *Gweler* adran 43(1) o Ddeddf Addysgu ac Addysg Uwch 1998 i gael y diffiniad o "prescribed" a "regulations".
- (2) Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol yn adran 22(2)(a) i (i) a (k) i Gynulliad Cenedlaethol Cymru i'r graddau y maent yn ymwneud â gwneud darpariaeth o ran Cymru gan adran 44 o Ddeddf Addysg Uwch 2004 (p. 8), ac mae is-adrannau (a), (c) a (k) yn cael eu harfer ar y cyd â'r Ysgrifennydd Gwladol. Trosglwyddwyd swyddogaethau'r Ysgrifennydd Gwladol yn adran 42, 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 swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru o dan baragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p. 32).

RHAN 1

ENWI A CHYCHWYN

Enwi a chychwyn

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Addysg (Cymorth i Fyfyrrwyr) (Cymru) (Diwygio) 2018.

(2) Daw'r Rheoliadau hyn i rym ar 1 Awst 2018.

RHAN 2

DIWYGIO RHEOLIADAU ADDYSG (CYMORTH I FYFYRWYR) (CYMRU) 2018

Diwygio Rheoliadau Addysg (Cymorth i Fyfyrrwyr) (Cymru) 2018

2. Mae Rheoliadau Addysg (Cymorth i Fyfyrrwyr) (Cymru) 2018(1) wedi eu diwygio yn unol â rheoliadau 3 i 10.

3. Yn rheoliad 46(3)(c), ar ôl “incwm aelwyd” mewnosoder “sy'n fwy na £18,370”.

4. Yn lle rheoliad 56 rhodder—

“Swm y benthyciad cynhaliaeth: myfyrrwyr llawnamser sy'n cymhwyso i gael taliad cymorth arbennig

56.—(1) Pan fo myfyriwr llawnamser yn cymhwyso i gael taliad cymorth arbennig o dan reoliad 50, cyfrifir swm y benthyciad cynhaliaeth sy'n daladwy i'r myfyriwr yn unol â pharagraff (2).

(2) Cyfrifir swm y benthyciad cynhaliaeth sy'n daladwy drwy gymhwyso'r camau a ganlyn—

Cam 1

Nodi swm—

- (a) y grant cynhaliaeth sy'n daladwy i'r myfyriwr o dan reoliad 46, a
- (b) y grant sylfaenol sy'n daladwy i'r myfyriwr o dan reoliad 45.

Cam 2

(1) O.S. 2018/191 (Cy. 42), a ddiwygiwyd gan O.S. 2018/802 (Cy. 161).

Nodi swm y grant sylfaenol a'r grant cynhaliath sydd i'w drin fel taliad cymorth arbennig o dan reoliad 50.

Cam 3

Nodi swm cymwys y cymorth byw i'r myfyriwr drwy gyfeirio at Dabl 8, pan fo—

- (a) Colofn 1 yn pennu'r flwyddyn academiaidd y mae symiau'r cymorth byw yng Ngholofn 3 yn gymwys mewn perthynas â hi;
- (b) Colofn 2 yn pennu'r lleoliad y mae'r myfyriwr yn byw ynddo (gweler paragraff 3 o Atodlen 1);
- (c) Colofn 3 yn pennu symiau cymwys y cymorth byw ar gyfer y cofnodion cyfatebol yng Ngholofnau 1 a 2.

Tabl 8

<i>Colofn 1</i> Blwyddyn academiaidd	<i>Colofn 2</i> Lleoliad y myfyriwr	<i>Colofn 3</i> Swm cymwys y cymorth byw i'r myfyriwr cymorth arbennig
Sy'n dechrau ar neu ar ôl 2018	Byw gartref	£7,650
	Byw oddi cartref, astudio yn Llundain	£11,250
	Byw oddi cartref, astudio yn rhywle arall	£9,000

Cam 4

Pa un bynnag yw'r mwyaf o—

- (a) y swm a nodir yng Ngham 3, neu
- (b) symiau'r grant a nodir yng Ngham 1 plws isafswm y benthyciad cynhaliath sy'n daladwy i'r myfyriwr fel y'i pennir drwy gyfeirio at Dabl 8A,

yw uchafswm y cymorth byw sydd ar gael i'r myfyriwr.

Cam 5

Cyfrifo uchafswm tybiannol y benthyciad cynhaliath drwy ddidynnu swm y taliad cymorth arbennig a nodir yng Ngham 2 o uchafswm y cymorth byw a nodir yng Ngham 4.

Cam 6

Didynnu swm unrhyw grant cynhaliaeth sy'n daladwy i'r myfyriwr nad yw'n cael ei drin fel taliad cymorth arbennig o uchafswm tybiannol y benthyciad cynhaliaeth a gyfrifir yng Ngham 5.

Y canlyniad yw swm y benthyciad cynhaliaeth sy'n daladwy i'r myfyriwr.

(3) Yn Nhabl 8A—

- (a) mae Colofn 1 yn pennu'r flwyddyn academaidd y mae isafswm y benthyciad cynhaliaeth yng Ngholofn 3 yn gymwys mewn perthynas â hi;
- (b) mae Colofn 2 yn pennu'r lleoliad y mae'r myfyriwr yn byw ynddo (gweler paragraff 3 o Atodlen 1);
- (c) mae Colofn 3 yn pennu isafswm y benthyciad cynhaliaeth sy'n daladwy ar gyfer y cofnodion cyfatebol yng Ngholofnau 1 a 2.

Tabl 8A

<i>Colofn 1 Blwyddyn academaidd</i>	<i>Colofn 2 Lleoliad y myfyriwr</i>	<i>Colofn 3 Isafswm y benthyciad cynhaliaeth sy'n daladwy</i>
Sy'n dechrau ar neu ar ôl 2018	Byw gartref	£3,325
	Byw oddi cartref, astudio yn Llundain	£5,125
	Byw oddi cartref, astudio yn rhywle arall	£4,000

(4) Yn y rheoliad hwn, "cymorth byw" yw'r term ar gyfer y taliad cymorth arbennig, y grant cynhaliaeth a'r benthyciad cynhaliaeth ar y cyd."

5. Yn rheoliad 58 (swm y benthyciad cynhaliaeth: myfyrwyr rhan-amser), ar y diwedd mewnosoder—

"(3) Mae'r rheoliad hwn yn ddarostyngedig i reoliad 58A."

6. Ar ôl rheoliad 58 mewnosoder—

"Swm y benthyciad cynhaliaeth: myfyrwyr rhan-amser sy'n cymhwyso i gael taliad cymorth arbennig

58A.—(1) Pan fo myfyriwr rhan-amser yn cymhwyso i gael taliad cymorth arbennig o dan reoliad 50, cyfrifir swm y benthyciad

cynhaliaeth sy'n daladwy i'r myfyriwr yn unol â pharagraff (2).

(2) Cyfrifir swm y benthyciad cynhaliaeth drwy gymhwyso'r camau a ganlyn—

Cam 1

Nodi swm y grant sylfaenol a'r grant cynhaliaeth sy'n daladwy i'r myfyriwr sydd i'w drin fel taliad cymorth arbennig o dan reoliad 50.

Cam 2

Cyfrifo swm cymwys y cymorth byw i'r myfyriwr drwy gyfeirio at Dabl 10A, pan fo Colofn 2 o'r tabl yn pennu swm y cymorth byw sy'n gymwys mewn perthynas â'r flwyddyn academaidd a bennir yng Ngholofn 1.

Tabl 10A

<i>Colofn 1</i> Blwyddyn academaidd	<i>Colofn 2</i> Swm y cymorth byw i'r myfyriwr rhan-amser pan fo cymorth arbennig yn daladwy
Sy'n dechrau ar neu ar ôl 2018	£6,650 wedi ei luosi â'r dwysedd astudio

Cam 3

Didynnu swm y taliad cymorth arbennig a nodir yng Ngham 1 o swm cymwys y cymorth byw a nodir yng Ngham 2.

Y canlyniad yw swm y benthyciad cynhaliaeth sy'n daladwy i'r myfyriwr.

(3) Yn y rheoliad hwn, "cymorth byw" yw'r term ar gyfer y taliad cymorth arbennig, y grant cynhaliaeth a'r benthyciad cynhaliaeth ar y cyd.

7. Yn rheoliad 81(2) (cymhwyso i gael benthyciad cynhaliaeth neu grantiau yn ystod y flwyddyn academaidd), yn lle is-baragraff (a) rhodder—

“(a) yn achos grant, mewn cysylltiad â gweddill diwrnodau y flwyddyn academaidd, ac, yn achos benthyciad cynhaliaeth, mewn cysylltiad â gweddill diwrnodau tymor y flwyddyn academaidd, sy'n dechrau â'r diwrnod y mae'r digwyddiad perthnasol yn digwydd yn y naill achos neu'r llall, a”

8. Yn rheoliad 93 (cymorth wedi ei ostwng am gyfnodau a dreulir yn y carchar), yn lle paragraff (2) rhodder—

“(2) Pan fo’r rheoliad hwn yn gymwys, mae swm y benthyciad cynhaliaeth neu’r grant sy’n daladwy wedi ei ostwng yn ôl nifer y diwrnodau yn ystod y flwyddyn academaidd y mae’r myfyriwr cymwys yn garcharor.”

9. Yn rheoliad 94 (cymorth wedi ei ostwng am gyfnodau eraill o absenoldeb), yn lle paragraff (2) rhodder—

“(2) Pan fo’r rheoliad hwn yn gymwys, mae swm y benthyciad cynhaliaeth neu’r grant wedi ei ostwng yn ôl nifer y diwrnodau yn ystod y flwyddyn academaidd y mae’r myfyriwr cymwys yn absennol o’i gwrs.”

10. Yn rheoliad 95 (taliadau pan fo’r cyfnod cymhwysra yn dod i ben neu’n cael ei derfynu), yn lle paragraff (1) rhodder—

“(1) Pan fo cyfnod cymhwysra myfyriwr cymwys wedi dod i ben neu wedi cael ei derfynu, mae unrhyw swm o’r benthyciad cynhaliaeth neu’r grant sy’n daladwy mewn cysylltiad â blwyddyn academaidd wedi ei ostwng yn ôl nifer y diwrnodau yn y flwyddyn academaidd pan fo cymhwysra wedi dod i ben neu wedi cael ei derfynu.”

Kirsty Williams
Ysgrifennydd y Cabinet dros Addysg, un o
Weinidogion Cymru

3 Gorffennaf 2018

EXPLANATORY MEMORANDUM TO THE EDUCATION (STUDENT SUPPORT) (AMENDMENT) (WALES) REGULATIONS 2018

The Explanatory Memorandum has been prepared by the Higher Education Division and is laid before the National Assembly for Wales under Standing Order 27.1.

Cabinet Secretary's declaration

In my view this Explanatory Memorandum gives a fair and reasonable view of the expected impact of the Education (Student Support) (Wales) (Amendment) Regulations 2018. I am satisfied that the benefits justify the likely costs.

Kirsty Williams AM
Cabinet Secretary for Education

6 July 2018

Description

The Education (Student Support) (Wales) (Amendment) Regulations 2018 ('the Regulations') make amendments to the Education (Student Support) (Wales) Regulations 2018 ('the 2018 Regulations').

Matters of special interest to the Constitutional and Legislative Affairs Committee

None.

Legislative background

Section 22 of the Teaching and Higher Education Act 1998 ('the 1998 Act') provides the Welsh Ministers with the power to make regulations authorising or requiring the payment of financial support to students studying courses of higher or further education designated by or under those regulations. In particular, this power enables the Welsh Ministers to prescribe amount of financial support (grant or loan) and categories of attendance on higher education courses. This provision, together with sections 42(6) and 43(1) of the 1998 Act, provides the Welsh Ministers with the power to make the Regulations.

Section 44 of the Higher Education Act 2004 ('the 2004 Act') provided for the transfer to the National Assembly for Wales of the functions of the Secretary of State under section 22 of the 1998 Act (except insofar as they relate to the making of any provision authorised by subsections (2)(a), (c), (j) or (k), (3)(e) or (f) or (5) of section 22). Section 44 of the 2004 Act also provided for the functions of the Secretary of State in section 22(2)(a), (c) and (k) to be exercisable concurrently with the National Assembly for Wales.

The functions of the Secretary of State under sections 42(6) and 43(1) of the 1998 Act were transferred, so far as exercisable in relation to Wales, to the National Assembly for Wales by the National Assembly for Wales (Transfer of Functions) Order 1999 (S.I. 1999/672).

The functions of the National Assembly for Wales were 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).

Each year, a number of functions of the Welsh Ministers in regulations made under section 22 of the 1998 Act are delegated to the Student Loans Company under section 23 of the 1998 Act.

This instrument will follow the Negative Resolution procedure.

Purpose and intended effect of the legislation

The Welsh Ministers make regulations annually to provide the basis for the system of financial support for students who are ordinarily resident in Wales and taking designated courses of higher education.

The 2018 Regulations provide for financial support for students taking designated higher education courses which begin on or after 1 August 2018. The 2018 Regulations also provide support for courses which begin before 1 August 2018 and are subsequently converted from full-time to part-time or part-time to full-time on or after 1 August 2018.

The 2018 Regulations introduced a number of changes to student support for students commencing their studies in the 2018/19 academic year. These changes were made as a result of the *Independent review of higher education funding and student finance arrangements* ('the Diamond review'). In addition, the 2018 Regulations represent a comprehensive redraft and simplification of the previous student support regulations.

An amendment is required to reframe the calculation of special support payments to resolve an unintended consequence of the interaction between the 2018 Regulations and the Universal Credit Regulations 2013 related to the financial assessment of a student for the purposes of Universal Credit. The calculation is presented as a series of steps and a worked example is below.

Assume a student living at home, studying full-time, with household income of £35,000. The Steps of regulation 4 provide for the following:

Step 1. Maintenance grant payable under regulation 46 is £3,488. Base grant payable under regulation 45 is £1,000.

Step 2. The amount of base grant and maintenance grant to be treated as a special support payment under regulation 50 is £4,488.

Step 3. The applicable amount of living support is £7,650.

Step 4. Amount (a) is £7,650. Amount (b) is £4,488 + £3,325 = £7,813. The greater amount is £7,813 and is the maximum amount of living support.

Step 5. The notional maximum amount of maintenance loan is £7,813 - £4,488 = £3,325.

Step 6. The maintenance loan payable to the student is £3,325 - £0 = £3,325.

So, the student will receive a special support payment of £4,488 and a maintenance loan of £3,325, which is a total amount of support of £7,813.

Amendments have also been made relating to the calculation of maintenance grants and loans when a student's eligibility changes within an academic year if the student becomes an eligible student, when a student becomes a prisoner, is otherwise absent from the course, or ceases to be an eligible student.

IMPLEMENTATION

The Regulations enable the Welsh Government's delivery partner (the Student Loans Company) to implement necessary changes to the operation of the system of student support for 2018.

CONSULTATION

There is no statutory requirement to consult on the Regulations. The 2018 Regulations were developed as a response to the Diamond review. This included a wide-ranging and sustained programme of engagement with stakeholders over more than two years which substantially shaped the policy for student support and its implementation, both of which underpin the 2018 Regulations.

A consultation on a number of the recommendations made in the Diamond review was undertaken during 2016 and into 2017 (Student support funding for students ordinarily resident in Wales, WG30133)¹.

Further engagement was undertaken late in 2017, in the form of a Student Finance Wales Information Notice (SFWIN)².

¹ <https://beta.gov.wales/support-funding-students-resident-wales>

² <https://www.studentfinancewales.co.uk/media/196984/sfwin-04-2017-changes-to-student-support-in-ay201819.pdf>

REGULATORY IMPACT ASSESSMENT

The policy underpinning the 2018 Regulations was developed as a direct response to the Diamond review, which addressed the areas of widening access, supporting the skill needs of Wales, strengthening part-time and postgraduate provision, and ensuring long-term financial sustainability. The Diamond review considered a range of options for student support, settling on a set of changes recommended to the Cabinet Secretary for Education, recommendations that were largely accepted.

The 2018 Regulations made provision for those changes. The Regulatory Impact Assessment³ which accompanied the laying of the 2018 Regulations with the National Assembly for Wales is a comprehensive overview of the impact of those regulations. The Regulatory Impact Assessment ('RIA') which accompanied the 2018 Regulations provides the appropriate impact analysis for these Regulations, which make amendments that fall within the scope of the RIA, and which is supplemented here with additional detail.

Options

Two options were considered.

Option 1 – do nothing

In the event of the Regulations not being made the principal implication is that the policy changes recommended as part of the Diamond review would not be fully implemented and that the Student Loans Company would not properly be able to operate the student support system in Wales for the academic year beginning in August 2018.

Option 2 – make the regulations

Making the Regulations ensures that the Diamond review recommendations are fully implemented. In turn, this contributes to ensuring that the changes to widening access, supporting the skill needs of Wales, strengthening part-time and postgraduate provision, and financial sustainability have proper effect.

Costs and benefits

³ <http://senedd.assembly.wales/documents/s72450/SL5189%20-%20EM%20The%20Education%20Student%20Support%20Wales%20Regulations%202018.pdf>

Option 1 – do nothing

There would be neither additional cost nor benefit; however certain aspects of the 2018 Regulations would not operate as intended.

Option 2 – make the regulations

By making the Regulations the Welsh Ministers ensure that the Welsh student support system has an appropriate underpinning legal framework and that policy operates as intended. The Regulations reflect policy developed as a result of the Diamond review. The Regulatory Impact Assessment which accompanied the 2018 Regulations describes the costs and benefits which accrue. Additional cost analysis is detailed table 1 and summarised in the following paragraphs.

The amendments to regulations 56 of the 2018 Regulations and the inclusion of a new regulation 58A mean that the amount of student support that the Department of Work and Pensions will assess as the unearned income of a student who is entitled to Universal Credit will accord with the Welsh Ministers' policy intent. There is no cost to Welsh Government associated with this change as the amendments only change the way the calculation method is presented, not the amounts of support payable to students.

Students affected by regulations 81 and 93–95, those whose eligibility for student support is affected in an academic year, will be assessed for support in a fair and equitable manner based upon the number of days they attend a course.

Regulation 7 amends regulation 81(2) of the 2018 Regulations. Regulation 81 provides for students who become eligible to receive student support based upon the time remaining in the academic year.

Regulations 93–95 of the 2018 Regulations are amended by regulations 8, 9 and 10. Regulation 93 provides for a recalculation of support when a student becomes a prisoner, regulation 94 for recalculation when a student is absent from a course, and regulation 95 provides for a recalculation when a student's period of eligibility ends or is terminated.

All else equal, regulation 7 will increase the cost of providing student support, regulations 8 and 9 will have minor cost implications, and regulation 10 may decrease the cost of providing support. The change in the total cost of providing student support that these changes represent are not material and

are expected to fall within the margin of inherent uncertainty associated with forecasting the costs of providing student support.

Table 1 – Cost analysis

Amendment	Impact
The amendments to regulation 56 of the 2018 Regulations and the inclusion of a new regulation 58A mean that the amount of student support that the Department of Work and Pensions will assess as the unearned income of a student who is entitled to Universal Credit will accord with the Welsh Ministers' policy intent.	There is no cost to Welsh Government associated with this change as the amendments only change the way the calculation method is presented, not the amounts of support payable to students.
Students who become eligible to receive student support will be assessed based upon the number of days remaining in the academic year (regulation 7).	It is not possible to predict how many students will become eligible for support during the year, or at what point in the year they might become eligible. As students would currently be assessed based on the number of quarters rather than days remaining, this amendment could in theory result in immaterial additional costs, depending on the number and timing of students becoming eligible.
Recalculation of support when a student becomes a prisoner will be assessed based upon the number of days remaining in the academic year (regulation 8).	It is not possible to predict how many students will become prisoners during the year, or at what point in the year. Numbers will be very small (if any). There is no cost associated with this amendment as the regulation has been made more permissive, but it does not alter the calculation that will be applied to determine entitlement.
Recalculation of support when a student is absent from a course will be assessed based upon the number of days	It is not possible to predict how many students will be absent from a course, or at what point in the year. There is no cost

remaining in the academic year (regulation 9).	associated with this amendment as the regulation has been made more permissive, but it does not alter the calculation that will be applied to determine entitlement.
Recalculation when a student's period of eligibility ends or is terminated will be assessed based upon the number of days remaining in the academic year (regulation 10).	It is not possible to predict how many students' eligibility will end, or at what point in the year. As students would currently be assessed based on the number of payment periods rather than days remaining, this amendment could in theory result in a negligible reduction in costs, depending on the number and timing of students becoming ineligible.

COMPETITION ASSESSMENT

The making of the Regulations has no impact on the competitiveness of businesses, charities or the voluntary sector.

POST-IMPLEMENTATION ASSESSMENT

The regulations governing the student support system are usually revised annually and are continually subject to detailed review, both by policy officials and delivery partners in their practical implementation of the regulations. An evaluation plan for the Welsh Government response to the Diamond review has been developed. This will monitor, among other things, numbers, participation and retention of higher education students.

SUMMARY

The making of these Regulations is necessary to prevent unintended consequences arising from certain the provisions of the 2018 Regulations, and accordingly to confirm the intended basis for the higher education student support system for students ordinarily resident in Wales and EU students studying in Wales in the 2018/19 academic year.

SL(5)252 - Rheoliadau Enseffalopathïau Sbyngffurf Trosglwyddadwy (Cymru) 2018

Cefndir a Diben

Mae'r Rheoliadau hyn, sy'n gymwys o ran Cymru, yn dirymu ac yn ail-wneud gyda diwygiadau Reoliadau Enseffalopathïau Sbyngffurf Trosglwyddadwy (Cymru) 2008 (O.S. 2008/3154 (Cy. 282)).

Mae'r Rheoliadau hyn yn parhau i orfodi Rheoliad (EC) Rhif 999/2001 Senedd Ewrop a'r Cyngor sy'n gosod rheolau ar gyfer atal, rheoli a dileu enseffalopathïau sbyngffurf trosglwyddadwy penodol (OJ Rhif L 147, 31.5.2001, t. 1) ("Rheoliad TSE yr UE").

Y weithdrefn

Negyddol.

Materion technegol: craffu

Ni nodir unrhyw bwyntiau i gyflwyno adroddiad arnynt o dan Reol Sefydlog 21.2 mewn perthynas â'r offeryn hwn.

Rhinweddau: craffu

Ni nodwyd unrhyw bwyntiau i gyflwyno adroddiad arnynt o dan Reol Sefydlog 21.3 mewn perthynas â'r offeryn hwn.

Y goblygiadau yn sgil gadael yr Undeb Ewropeaidd

Mae'r Rheoliadau hyn yn gweithredu ac yn gorfodi rhwymedigaethau'r UE mewn perthynas ag iechyd anifeiliaid, ac felly bydd y Rheoliadau hyn yn ffurfio rhan o gyfraith yr UE a ddargedwir ar ôl y diwrnod ymadael.

Mae'r Cytundeb Rhynglywodraethol ar Fil yr Undeb Ewropeaidd (Ymadael) a Sefydlu Fframweithiau Cyffredin yn nodi bod "iechyd anifeiliaid" yn faes polisi sy'n debygol o fod yn ddarostyngedig i reoliadau cymal 11 o dan Fil yr UE (Ymadael) (rheoliadau adran 12 o dan Ddeddf yr Undeb Ewropeaidd (Ymadael) 2018 bellach). Felly, mae'r gyfraith sy'n dod o dan y Rheoliadau hyn yn debygol o fod yn faes o gyfraith yr UE sy'n cael ei rewi tra bod fframweithiau cyffredin yn cael eu rhoi ar waith.

Ymateb y Llywodraeth

Nid oes angen ymateb y llywodraeth.

Cynghorwyr Cyfreithiol

Y Pwyllgor Materion Cyfansoddiadol a Deddfwriaethol

19 Medi 2018





Llywodraeth Cymru
Welsh Government

Ein cyf: MA - L/HID/0441/18

Mick Antoni
Cadeirydd
Y Pwyllgor Materion Cyfansoddiadol a Deddfwriaethol
Cynulliad Cenedlaethol Cymru
Tŷ Hywel
Caerdydd
CF99 1NA

18 Medi 2018

Annwyl Mick,

Bil Cyllido Gofal Plant (Cymru)

Diolch i'r pwyllgor am ystyried Bil Cyllido Gofal Plant (Cymru) yn ystod Cyfnod 1 ac am yr adroddiad a gyhoeddwyd ar 28 Mehefin 2018.

Rwyf wedi nodi pryderon y pwyllgor ynglŷn â'r ffordd y cafodd y Bil ei lunio a barn y pwyllgor nad yw'r llywodraeth wedi llwyddo i daro'r cydbwysedd cywir rhwng yr hyn sydd ar wyneb y Bil a'r hyn sydd wedi'i gynnwys drwy is-ddeddfwriaeth.

Rwyf wedi gofyn i'm swyddogion adolygu'r cydbwysedd rhwng yr hyn sydd ar wyneb y Bil a'r hyn sydd i'w gynnwys drwy reoliadau. O ganlyniad, byddaf yn cyflwyno gwelliannau'r llywodraeth, a fydd yn helpu i ymateb i argymhellion y pwyllgor ac yn helpu i egluro pwrpas arfaethedig y Bil.

Drwy gynnwys mwy o wybodaeth am bwy sy'n "blentyn cymwys" ar wyneb y Bil, rwy'n gobeithio y lleddfir pryderon y pwyllgor ynghylch y potensial i'r Bil, fel y'i drafftwyd, gael ei ddefnyddio "i ddilyn polisi cwbl wahanol i'r hyn sydd wedi'i gynnwys yn y Memorandwm Esboniadol, er enghraifft, gofal ar ôl yr ysgol i blant 8 i 13 oed."

Rwyf wedi cydbwyso barn y pwyllgor yn hyn o beth ag argymhelliad 10 gan y Pwyllgor Plant, Pobl Ifanc ac Addysg sy'n cyflwyno'r achos dros gynnal hyblygrwydd ar gyfer y dyfodol o ran oedran plant cymwys.

Wrth ymateb i argymhellion y tri phwyllgor sydd wedi craffu ar y Bil, rwyf wedi ceisio sicrhau cydbwysedd gofalus, ond mae'n anochel y bu adegau pan oedd rhaid i mi ddewis un ochr yn hytrach na'r llall.

Bae Caerdydd • Cardiff Bay
Caerdydd • Cardiff
CF99 1NA

Canolfan Cyswllt Cyntaf / First Point of Contact Centre:
0300 0604400

Gohebiaeth.Huw.Irranca-Davies@llyw.cymru
Correspondence.Huw.Irranca-Davies@gov.wales

Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

Rwyf yn nodi pryderon y pwyllgor hefyd nad yw'r Cynulliad Cenedlaethol yn craffu ar y cynllun gweinyddu. Yn fy ymateb i'r Pwyllgor Plant, Pobl Ifanc ac Addysg, rwyf wedi cynnig rhannu fframwaith cychwynol ar gyfer cynllun gweinyddu gyda'r pwyllgor cyn Cyfnod 3. Rwyf wedi dweud hefyd y byddwn yn croesawu'r cyfle i ddychwelyd i'r pwyllgor yn y gwanwyn gyda chynllun drafft.

Hoffwn fanteisio ar y cyfle hwn i'ch gwneud yn ymwybodol o newid yn y trefniadau cyflawni ar gyfer ail flwyddyn gweithredu'r cynnig gofal plant yn gynnar a fydd yn cael effaith ar yr opsiynau yn Asesiad Effaith Rheoleiddiol y Bil.

Yn y flwyddyn gyntaf, ymgwymerodd pob awdurdod lleol â'r broses lawn eu hunain, gan gynnwys asesu ceisiadau a phrosesu taliadau i ddarparwyr gofal plant. Ar gyfer y cyfnod gweithredu'n gynnar sy'n weddill hyd nes y caiff ei gyflwyno'n genedlaethol yn 2020, byddwn yn gofyn i awdurdodau lleol weithio mewn partneriaeth, gydag un awdurdod yn derbyn a phrosesu ceisiadau ar ran eraill ac yn gwneud y taliadau perthnasol. Bwriad hyn yw lleihau'r costau sydd eisoes wedi eu gwario ac na ellir eu hadennill yng nghyswllt dull gweithredu na fyddwn yn bwrw ymlaen ag ef am byth a sicrhau'r effeithlonrwydd mwyaf posibl i drethdalwyr.

Bydd y dull hwn yn cael ei ychwanegu at Asesiad Effaith Rheoleiddiol y Bil fel pumed opsiwn yn ystod Cyfnod 2. Bydd y data'n cael ei rannu cyn gynted ag y bydd ar gael, er na ddisgwylir iddo wneud gwahaniaeth sylweddol i gydbwysedd y costau rhwng ein hopsiwn dewisol o ddefnyddio CThEM a'r opsiynau eraill.

Mae Atodiad A yn rhoi ymateb manylach i'r argymhellion a wnaed gan y Pwyllgor Materion Cyfansoddiadol a Deddfwriaethol yn ystod proses graffu Cyfnod 1.

Rwy'n anfon copi o'r llythyr hwn at gadeiryddion y Pwyllgor Plant, Pobl Ifanc ac Addysg a'r Pwyllgor Cyllid er gwybodaeth.

Yn gywir



Huw Irranca-Davies AC/AM

Y Gweinidog Plant, Pobl Hŷn a Gofal Cymdeithasol
Minister for Children, Older People and Social Care

Atodiad A

Argymhelliad 1

Dylai'r Gweinidog roi'r wybodaeth ddiweddaraf i'r Cynulliad Cenedlaethol ar gynnydd y trafodaethau cydsynio â Llywodraeth y DU yn ystod dadl Cyfnod 1.

Rwy'n **derbyn** yr argymhelliad hwn.

Rwyf yn falch o ddweud bod pob cydsyniad angenrheidiol ar gyfer y darpariaethau rhannu gwybodaeth yn adrannau 4 a 5 y Bil wedi'i sicrhau. Roedd cydsyniad Prif Ysgrifennydd y Trysorlys wedi'i sicrhau cyn cyflwyno'r Bil a sicrhawyd cydsyniad yr Ysgrifennydd Cartref a'r Ysgrifennydd Gwladol dros Waith a Phensiynau, drwy Ysgrifennydd Gwladol Cymru, ar 28 Mehefin. Roedd fy llythyr ar 9 Gorffennaf at y Llywydd, yr anfonwyd copi ohono at gadeiryddion pwyllgorau, yn cadarnhau hyn. Byddaf yn darparu diweddariad, fel y gofynnwyd, yn ystod dadl Cyfnod1.

Argymhelliad 2

Nid ydym yn fodlon ar y cydbwysedd rhwng yr hyn sydd ar wyneb y Bil a'r hyn sydd i'w gynnwys drwy is-ddeddfwriaeth. Dylai'r Gweinidog gynnal adolygiad sylfaenol o'r cydbwysedd cyn trafodion Cyfnod 2, â'r amcan o amserlenni gwelliannau yng Nghyfnod 2 i sicrhau bod bwriad polisi'r Bil yn fwy eglur o lawer.

Rwy'n **derbyn** yr argymhelliad hwn.

Rwyf wedi gwrandao ar bryderon y pwyllgor hwn a rhai'r Pwyllgor Plant, Pobl Ifanc ac Addysg am y cydbwysedd rhwng yr hyn sydd ar wyneb y Bil a'r hyn sydd i'w gynnwys drwy is-ddeddfwriaeth ac wedi cynnal adolygiad.

Credaf fod yna achos cryf, gan fod hwn yn Fil technegol, dros roi'r rhan fwyaf o'r manylion gweithredol mewn rheoliadau ac mewn cynllun gweinyddu yn hytrach nag ar wyneb y Bil. Fodd bynnag, rwyf yn cydnabod ei bod yn bwysig bod y Bil yn glir ynghylch ei ddiben bwriedig, ond gan gadw rhywfaint o hyblygrwydd i ddarparu ar gyfer unrhyw addasiadau bach a allai fod yn angenrheidiol yng ngoleuni tystiolaeth sy'n dod i'r amlwg o'r adroddiadau gwerthuso neu i ddarparu ar gyfer dyheadau polisi gweinyddiaethau yn y dyfodol. Gyda hyn mewn golwg, rwyf yn ystyried cyflwyno gwelliant i'r Bil, gyda'r bwriad o fynd i'r afael ag argymhelliad 5 hefyd.

Argymhelliad 3

Dylai'r Gweinidog ystyried cynnwys yn y Bil ddarpariaethau a fyddai'n ei gwneud yn ofynnol i Lywodraeth Cymru adolygu a diddymu'r ddeddfwriaeth (pe byddai wedi'i deddfu a'i dechrau). Dylai darpariaethau o'r fath sicrhau:

- y cynhelir yr adolygiad ar ôl cyfnod priodol ac y caiff ei gasgliadau eu cynnwys mewn adroddiad a gaiff ei gyflwyno i'r Cynulliad Cenedlaethol, a'i drafod ganddo;
- os bydd yr adolygiad yn dangos nad yw'r ddeddfwriaeth yn gweithredu fel y bwriadwyd (er enghraifft), dylid ei diddymu. Dylai'r ddarpariaeth machlud ddilyn y dull sydd wedi'i gynnwys ym Mil lechyd y Cyhoedd (Isafbris am Alcohol) (Cymru).

Dylai'r Gweinidog roi'r wybodaeth ddiweddaraf i'r Cynulliad Cenedlaethol am ganlyniad ei ystyriaethau yn ystod dadl Cyfnod 1 ar y Bil.

Rwyf yn **parhau i archwilio'r opsiynau** sydd ar gael mewn perthynas â'r argymhelliad hwn. Nid wyf yn credu bod darpariaethau adolygu fel hyn yn briodol ar gyfer pob deddfwriaeth nac y byddai hyn yn addas yng nghyd-destun pŵer i ddarparu cyllid. Fodd bynnag, rwyf yn cydnabod y gall eu cynnwys fod yn fanteisiol mewn rhai achosion.

Rwyf yn ystyried y ffordd orau o fynd i'r afael â'r pwyntiau a wnaethoch mewn perthynas ag argymhelliad pedwar, ynghyd â'r rhai a wnaed gan y Pwyllgor Plant, Pobl Ifanc ac Addysg. Rwy'n gweld bod yr argymhelliad hwn yn gysylltiedig â sut mae'r materion hynny'n cael eu datblygu.

Byddaf yn ysgrifennu at y pwyllgor i'w ddiweddarau wrth i gynigion gael eu datblygu.

Argymhelliad 4

Dylai'r Bil, ar ei wyneb, ymrwymo Llywodraeth Cymru i ddarparu ei Chynnig Gofal Plant.

Mae cydberthynas gref rhwng yr argymhelliad hwn ac argymhelliad naw a wnaed gan y Pwyllgor Plant, Pobl Ifanc ac Addysg, sy'n galw am i'r Bil ei gwneud yn ofynnol i Weinidogion Cymru ddarparu gofal plant a ariennir o fewn telerau'r cynnig.

Rwy'n **parhau i archwilio'r opsiynau** sydd ar gael i mi i ddiwallu'r argymhellion hyn, a'r egwyddorion sy'n eu cefnogi. Byddaf yn ysgrifennu at y pwyllgor i'w diweddarau wrth i gynigion gael eu datblygu.

Argymhelliad 5

Dylid diwygio'r Bil fel bod y meini prawf cymhwysedd craidd sy'n ymwneud â phwy sy'n "blentyn cymwys" neu'n "rhiant sy'n gweithio" yn ymddangos ar wyneb y Bil. Yn sgil hynny, dylai'r Bil gynnwys darpariaeth sy'n galluogi diwygio'r meini prawf hyn yn y dyfodol trwy reoliadau sy'n destun y weithdrefn gadarnhaol.

Rwy'n **derbyn** yr argymhelliad hwn.

Rwy'n bwriadu cyflwyno gwelliannau yn ystod Cyfnod 2 i roi mwy o eglurder mewn perthynas â phwy sy'n "blentyn cymwys".

Rwy'n ymwybodol o argymhelliad 10 y Pwyllgor Plant, Pobl Ifanc ac Addysg ynghylch yr angen i sicrhau rhywfaint o hyblygrwydd o ran oedran plant cymwys ac felly byddaf yn ceisio sicrhau cydbwysedd rhwng argymhellion y ddau bwyllgor yn hyn o beth.

Argymhelliad 6

Pe na byddai'r Gweinidog yn derbyn Argymhelliad 5, dylai'r rheoliadau a wneir o dan adran 1 fod yn ddarostyngedig i weithdrefn uwch-gadarnhaol, yn hytrach na'r weithdrefn gadarnhaol, er mwyn darparu gwrthbwysed i ehangder y pŵer a geisir.

Nid wyf yn derbyn yr argymhelliad hwn.

Mae'r argymhelliad hwn yn gysylltiedig ag argymhelliad 5. Rwy'n bwriadu darparu mwy o eglurder mewn perthynas â phwy sy'n "blentyn cymwys", a bydd bwriad polisi'r Bil yn gliriach o ganlyniad i hynny. Felly nid wyf yn bwriadu gwneud rheoliadau o dan adran 1 y Bil yn ddarostyngedig i'r weithdrefn uwchgadarnhaol.

Argymhelliad 7

Nid ydym o'r farn y dylai'r gyfradd fesul awr sy'n daladwy ar gyfer y gofal plant na phwy sy'n cael darparu gofal o'r fath fod yn faterion y dylid eu penderfynu heb graffu gan y Cynulliad Cenedlaethol ac y dylid cyflwyno gwelliannau yng Nghyfnod 2 i sicrhau y gwneir darpariaeth o'r fath yn y rheoliadau, yn ddarostyngedig i'r weithdrefn gadarnhaol.

Nid wyf yn derbyn yr argymhelliad hwn.

Mae'r gyfradd fesul awr y tu allan i gwmpas y Bil hwn.

Diben y Bil yw darparu'r sail ddeddfwriaethol sy'n angenrheidiol i ddatblygu proses ddigidol ar gyfer ymgeisio a gwirio cymhwysedd ar gyfer y cynnig gofal plant. Nid yw'n ymestyn i faterion yn ymwneud â'r gyfradd fesul awr, ac nid oeddem yn bwriadu i faterion o'r fath gael eu cynnwys yng nghylch gorchwyl yr is-ddeddfwriaeth sy'n deillio o'r Bil. Yn lle hynny, byddent o fewn y cynllun gweinyddu. Rwy'n ystyried bod materion megis pwy sy'n gallu darparu'r gofal plant, pa gyfradd sy'n daladwy iddynt a sut a ble y gall rhieni gael mynediad i'r cynnig yn elfennau pwysig o sut y bydd y cynllun yn gweithredu yn ei gyfanrwydd, ac mae'n bwysig bod Aelodau'r Cynulliad yn cael cyfle i ystyried y materion hyn yn fwy manwl.

Byddwn yn croesawu cyfle i ddychwelyd i'r Pwyllgor Plant, y Pwyllgor Addysg a Phobl Ifanc yn y gwanwyn i drafod cynllun gweinyddu drafft cychwynnol, a fydd yn ymdrin â'r materion hyn yn fanylach.

Mae'r gyfradd fesul awr yn amodol ar brofion sy'n parhau fel rhan o weithredu'r cynnig gofal plant yn gynnar. Mae ardaloedd newydd yng Nghaerdydd, er enghraifft, yn cael eu hychwanegu at y cynnig i weld a yw'r gyfradd fesul awr yn ymarferol mewn ardaloedd lle mae cost gofal plant yn uwch nag mewn rhannau eraill o Gymru.

Drwy roi manylion y gyfradd fesul awr yn y cynllun gweinyddu, yn hytrach nag mewn rheoliadau, byddwn mewn sefyllfa well a mwy hyblyg i allu adolygu'r gyfradd fesul awr yn gyson.

Argymhelliad 8

Dylai'r Gweinidog gyfiawnhau yn ystod dadl Cyfnod 1 pam y mae wedi dewis cyhoeddi cynllun gweinyddu yn hytrach na rhoi canllawiau statudol i awdurdodau lleol.

Rwy'n **derbyn** yr argymhelliad hwn.

Wrth ddatblygu'r Bil hwn penderfynwyd mai'r dull gorau oedd cadw'r Bil technegol hwn yn fyr a chanolbwyntio ar roi'r pŵer i Weinidogion Cymru wneud trefniadau ar gyfer gweinyddu'r cynllun, gyda phwerau gwneud rheoliadau lle mae deddfwriaeth yn angenrheidiol yn unig, er enghraifft mewn perthynas â chaniatáu i drydydd parti ddarparu gwybodaeth ac apeliadau i'r Tribiwnlys Haen Gyntaf.

Rydym yn cynnig sefydlu cynllun gweinyddu o dan y pwerau yn adran 1 y Bil, gan nodi manylion gweithredol sut y bydd y cynnig yn gweithio – bydd hyn yn cynnwys manylion megis y rhaniad rhwng gofal plant ac addysg gynnar, sut mae'r cynnig yn gweithio yn ystod gwyliau ysgol, pa ddarparwyr all gyflwyno'r cynnig a sut y bydd darparwyr yn cael eu talu, er enghraifft.

Rhagwelir y bydd canllawiau'n ymwneud â'r cynllun (boed y rheini'n rhai statudol neu fel arall) yn cael eu rhoi i wahanol gynulleidfaoedd. Fodd bynnag, byddant yn ategu'r cynllun. Nid wyf o'r farn y gellir defnyddio'r canllawiau hynny yn lle cael cynllun gweinyddu: ni fyddai hyn yn rhoi'r sicrwydd a'r cysondeb rydym angen i rieni ledled Cymru elwa arno.

Bydd angen canllawiau hefyd, yn targedu gwahanol gynulleidfaoedd. Byddant yn esbonio i bob parti beth yw ei rôl benodol wrth gyflwyno'r cynllun gofal plant ac yn rhoi cyngor ar gymhwyso'r cynllun. Byddwn yn gweithio gydag awdurdodau lleol wrth i ni ddatblygu'r canllawiau.

Argymhelliad 9

Dylai'r Gweinidog, yn ystod dadl Cyfnod 1, roi eglurhad pellach ynghylch pam y mae'n credu na fydd Llywodraeth y DU, i bob pwrpas, yn cael rhoi feto ar y trefniadau cyllido gofal plant arfaethedig os bydd Llywodraeth y DU yn gwrthod darparu'r cydsyniad angenrheidiol ar gyfer unrhyw reoliadau sy'n gwneud darpariaeth o dan adrannau 4 a 5.

Rwy'n **derbyn** yr argymhelliad hwn.

Bydd y Bil yn ein galluogi i sefydlu system ar gyfer ceisiadau a gwirio cymhwysedd ar gyfer y cynnig gofal plant. Mae'r dull a ffafir gennym yn defnyddio CThEM fel yr asiant darparu ac

yn gofyn am fynediad at setiau data penodol sydd yn nwylo CThEM, yr Adran Gwaith a Phensiynau a'r Swyddfa Gartref.

Mae swyddogion wedi bod yn gweithio gyda CThEM, Swyddfa Cymru ac adrannau eraill Llywodraeth y DU ers misoedd lawer ac rwyf wedi bod yn hyderus y byddai unrhyw gydsyniad angenrheidiol gan Lywodraeth y DU yn cael ei sicrhau.

Mae'r cydsyniadau cychwynnol hyn wedi'u cael ac mae fy swyddogion bellach yn ymgysylltu ag adrannau perthnasol y DU ar y cam nesaf erbyn hyn, a fydd yn golygu sicrhau cydsyniad Gweinidogion y Goron i is-ddeddfwriaeth lle mae effaith ar drydydd parti.

Nid wyf yn rhagweld y bydd cydsyniad yn rhwystr i ni gyflawni'r trefniadau arfaethedig.

Argymhelliad 10

Dylai'r Gweinidog ddarparu esboniad pellach yn ystod dadl Cyfnod 1 ynglŷn â'r defnydd yn adran 11 o'r geiriad "rhoi disgresiwn i unrhyw berson".

Rwy'n **derbyn** yr argymhelliad hwn.

Mae'r geiriad "rhoi disgresiwn i unrhyw berson" yn eiriad safonol a ddefnyddir yn aml mewn deddfwriaeth a bwriedir iddo sicrhau bod digon o gwmpas a hyblygrwydd deddfwriaethol wedi'i gynnwys mewn unrhyw drefniadau gweinyddol i sicrhau y gellir ymdrin ag unrhyw amgylchiadau eithriadol mor effeithiol â phosib.

Argymhelliad 11

Dylai'r Nodiadau Esboniadol a fydd yn cyd-fynd â'r ddeddfwriaeth egluro bwriad ac effaith y geiriad "rhoi disgresiwn i unrhyw berson" yn adran 11.

Rwyf yn **derbyn** yr argymhelliad hwn a bydd y Nodiadau Esboniadol yn cael eu diwygio i fynd i'r afael â'r argymhelliad hwn yn ystod Cyfnod 2.

Argymhelliad 12

Dylid diwygio'r Bil fel bod unrhyw Orchymyn a wneir o dan adran 12(1) o'r Bil yn destun craffu a'r weithdrefn negyddol.

Nid wyf yn derbyn yr argymhelliad hwn.

Nid yw gwneud gorchmynion cychwyn yn ddarostyngedig i unrhyw weithdrefn fel arfer, gan eu bod yn rhoi grym i'r hyn y mae'r Cynulliad Cenedlaethol wedi'i gymeradwyo. Mae safbwynt Llywodraeth Cymru ar y mater hwn wedi'i egluro eisoes. Felly, ni welaf unrhyw reswm i wyro oddi wrth y confensiwn presennol mewn perthynas â gorchmynion cychwyn.



Ein cyf MA(P)JJ-0445-(18)

Mick Antoniw AC

Cadeirydd y Pwyllgor Materion Cyfansoddiadol a Deddfwriaethol

17 Medi 2018

Annwyl Mick

Deddf yr Undeb Ewropeaidd (Ymadael) 2018 – rheoliadau a wneir o dan Atodlen 4

Diolch ichi am eich llythyr dyddiedig 11 Gorffennaf ynglŷn â hyn. Dywedwch nad ydych yn credu bod bwriad i'r broses sifftio y darperir ar ei chyfer gan baragraff 4 o Atodlen 7 i'r Ddeddf fod yn gymwys i reoliadau penderfyniadu negyddol a wneir gan Weinidogion Cymru o dan Atodlen 4, ond yr hoffech gael barn Gweinidogion Cymru ar y mater.

Rydych yn awgrymu mai cymhwyso paragraff 1(10) o Atodlen 7 yw ffynhonnell y dryswch posibl. Ein barn ni yw mai darpariaeth 'gyfeirio' yn unig yw hon. Pe bai bwriad i gymhwyso darpariaethau paragraff 4 o Atodlen 7 i wneud rheoliadau Atodlen 4, byddai wedi bod yn angenrheidiol cyfeirio'n benodol at gymhwyso paragraff 4, ac wrth gwrs nid yw'r Ddeddf yn gwneud hynny. Mae'n werth nodi bod paragraff 18 o Atodlen 7 yn gwneud darpariaeth benodol i baragraff 4 fod yn gymwys i reoliadau a wneir gan Weinidogion Cymru o dan Ran 2 o Atodlen 2 (rhoi'r cytundeb ymadael ar waith). Mae'r ffaith na chynhwyswyd unrhyw ddarpariaeth ar gyfer cymhwyso paragraff 4 i reoliadau a wneir gan Weinidogion Cymru o dan Atodlen 4 yn cefnogi ein dehongliad nad yw'r weithdrefn sifftio a ragwelir ym mharagraff 4 yn gymwys i reoliadau a wneir gan Weinidogion Cymru o dan Atodlen 4 - ac nad oedd bwriad iddi fod. (Ac, yn wir, nid yw'r weithdrefn honno yn gymwys i reoliadau Atodlen 4 a wneir gan Weinidogion y DU.)

Bae Caerdydd • Cardiff Bay
Caerdydd • Cardiff
CF99 1NA

Canolfan Cyswllt Cyntaf / First Point of Contact Centre:
0300 0604400

Gohebiaeth.Julie.James@llyw.cymru
Correspondence.Julie.James@gov.Wales

Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

Gobeithio bod hyn o gymorth. Rwy'n anfon copi o'r llythyr hwn at Ysgrifennydd y Cabinet dros Gyllid.

Yn gywir

A handwritten signature in blue ink that reads "Julie James". The signature is written in a cursive, flowing style.

Julie James AC/AM

Arweinydd y Tŷ a'r Prif Chwip

Leader of the House and Chief Whip

Mae cyfyngiadau ar y ddogfen hon

Mae cyfyngiadau ar y ddogfen hon

Mae cyfyngiadau ar y ddogfen hon

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