



Ein cyf/Our ref MA/RE/1428/22

Holl Aelodau'r Senedd  
Senedd Cymru  
Bae Caerdydd  
CF99 1SN

28 Ebrill 2022

Annwyl gydweithiwr,

**Bil Deddfau Trethi Cymru etc. (Pŵer i Addasu) - Gwelliannau'r Llywodraeth**

Rwy'n amgáu manylion gwelliannau'r Llywodraeth a gyflwynwyd i Fil Deddfau Trethi Cymru etc. (Pŵer i Addasu), ynghyd ag esboniad o'u diben a'u heffaith.

Bydd gwelliannau pellach i'w hystyried yng Nghyfnod 2 yn cael eu cyflwyno maes o law.

Yn gywir,

**Rebecca Evans AS/MS**  
Y Gweinidog Cyllid a Llywodraeth Leol  
Minister for Finance and Local Government

## WELSH TAX ACTS ETC. (POWER TO MODIFY) BILL – STAGE 2 GOVERNMENT AMENDMENTS

This table provides information about the amendments tabled in the name of Rebecca Evans MS. Further amendments for consideration at Stage 2 will be tabled by the Minister for Finance and Local Government in due course.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
1	<p>Section 2, page 2, leave out lines 5 to 6 and insert -</p> <p>( ) Regulations under section 1 may also (among other things) make provision that has retrospective effect, as long as —</p> <p>(a) the provision does not retrospectively impose or extend a liability to a penalty;</p> <p>(b) where the provision retrospectively creates any liability to land transaction tax or landfill disposals tax, or to an increased amount of either of those taxes—</p> <p>(i) the Welsh Ministers have made an oral statement to Senedd Cymru, or have laid a written statement before it, indicating their intention to make such provision, and</p> <p>(ii) the provision does not have effect in relation to any period before the statement was made or laid;</p>	<p>Adran 2, tudalen 2, hepgorer llinellau 5 hyd at 6 a mewnosoder -</p> <p>( ) Caiff rheoliadau o dan adran 1 hefyd (ymhlith pethau eraill) wneud darpariaeth sy'n cael effaith ôl-weithredol, cyn belled ag—</p> <p>(a) nad yw'r ddarpariaeth yn gosod neu'n estyn atebolrwydd i gosb yn ôl-weithredol;</p> <p>(b) pan fo'r ddarpariaeth yn creu unrhyw atebolrwydd i dreth trafodiadau tir neu dreth gwarediadau tirlenwi, neu i swm uwch o'r naill neu'r llall o'r trethi hynny, yn ôl-weithredol—</p> <p>(i) y bo Gweinidogion Cymru wedi gwneud datganiad llafar i Senedd Cymru, neu wedi gosod datganiad ysgrifenedig ger ei bron, yn nodi eu bwriad i wneud darpariaeth o'r fath, a</p> <p>(ii) nad yw'r ddarpariaeth yn cael effaith mewn perthynas ag unrhyw gyfnod cyn i'r</p>	<p>The purpose of this amendment is to constrain the power to make provision that has retrospective effect under section 1 of the Bill.</p> <p>The purpose of this amendment is also to set out in a single subsection the provisions of the Bill that are about exercising the power in section 1 retrospectively.</p> <p>The effect of the amendment is that provisions made under the power in section 1 of the Bill that (i) retrospectively create a liability to land transaction tax or landfill disposals tax or to an increased amount of those taxes; or (ii) retrospectively withdraw or reduce a landfill disposals tax tax credit cannot have effect before the point in time that the Welsh Ministers make an oral statement to, or lay a written statement before, the Senedd indicating their intention to make such provision.</p>

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
	<p>(c) where the provision retrospectively withdraws an entitlement to a tax credit (within the meaning of section 96 of the Landfill Disposals Tax (Wales) Act 2017 (anaw 3)), or reduces such an entitlement—</p> <p>(i) the Welsh Ministers have made an oral statement to Senedd Cymru, or have laid a written statement before it, indicating their intention to make such provision, and</p> <p>(ii) the provision does not have effect in relation to any period before the statement was made or laid.’.</p>	<p>datganiad gael ei wneud neu ei osod;</p> <p>(c) pan fo'r ddarpariaeth yn tynnu yn ôl hawlogaeth i gredyd treth (o fewn ystyr adran 96 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (dccc 3)), neu'n lleihau hawlogaeth o'r fath, yn ôl-weithredol—</p> <p>(i) y bo Gweinidogion Cymru wedi gwneud datganiad llafar i Senedd Cymru, neu wedi gosod datganiad ysgrifenedig ger ei bron, yn nodi eu bwriad i wneud darpariaeth o'r fath, a</p> <p>(ii) nad yw'r ddarpariaeth yn cael effaith mewn perthynas ag unrhyw gyfnod cyn i'r datganiad gael ei wneud neu ei osod.’.</p>	