

# RHESTR O WELLIANNAU WEDI’U DIDOLI MARSHALLED LIST OF AMENDMENTS

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

Mae’r gwelliannau â \* ar eu pwys yn rhai newydd neu’n rhai sydd wedi’u haddasu  
Amendments marked \* are new or have been altered

Mae gwelliannau a nodir ag ‘R’ yn dynodi bod yr Aelod wedi datgan buddiant  
cofrestradwy o dan Reol Sefydlog 2 neu fuddiant perthnasol o dan Reolau Sefydlog 13 neu  
17 wrth gyflwyno’r gwelliant.

Amendments marked ‘R’ mean that the Member has declared either a registrable interest  
under Standing Order 2 or relevant interest under Standing Orders 13 or 17 when tabling  
the amendment.

Caiff y Bil ei ystyried yn y drefn a ganlyn –  
The Bill will be considered in the following order –  
Sections 1 – 8                      Adrannau 1 – 8  
Long title                              Teitl hir

**Llyr Gruffydd**

**7**

**Gyda chefnogaeth / Supported by: Peter Fox**

Section 1, page 1, leave out lines 10 to 11.

Adran 1, tudalen 1, hepgorer llinellau 11 hyd at 12.

**Llyr Gruffydd**

**8**

**Gyda chefnogaeth / Supported by: Peter Fox**

Section 1, page 1, leave out lines 12 to 13.

Adran 1, tudalen 1, hepgorer llinellau 13 hyd at 14.



**Llyr Gruffydd** **9**

**Gyda chefnogaeth / Supported by: Peter Fox**

Section 1, page 1, leave out lines 14 to 16.

Adran 1, tudalen 1, hepgorer llinellau 15 hyd at 17.

**Llyr Gruffydd** **10**

**Gyda chefnogaeth / Supported by: Peter Fox**

Section 1, page 1, leave out lines 17 to 18.

Adran 1, tudalen 1, hepgorer llinellau 18 hyd at 20.

**Peter Fox** **12**

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

Section 1, page 1, leave out line 21.

Adran 1, tudalen 1, hepgorer llinell 23.

**Llyr Gruffydd** **20**

**Gyda chefnogaeth / Supported by: Peter Fox**

Section 1, page 1, leave out lines 26 to 29.

Adran 1, tudalen 1, hepgorer llinellau 28 hyd at 31.

**Llyr Gruffydd** **21**

**Gyda chefnogaeth / Supported by: Peter Fox**

Section 1, page 1, leave out lines 30 to 32.

Adran 1, tudalen 1, hepgorer llinellau 32 hyd at 34.

**Peter Fox** **13**

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

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

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

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

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

**Rebecca Evans**

**1**

Section 2, page 2, leave out lines 5 to 6 and insert –

- '( ) Regulations under section 1 may also (among other things) make provision that has retrospective effect, as long as –
- (a) the provision does not retrospectively impose or extend a liability to a penalty;
  - (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 –
    - (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
    - (ii) the provision does not have effect in relation to any period before the statement was made or laid;
  - (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 –
    - (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
    - (ii) the provision does not have effect in relation to any period before the statement was made or laid.'

Adran 2, tudalen 2, hepgorer llinellau 5 hyd at 6 a mewnosoder –

- '( ) Caiff rheoliadau o dan adran 1 hefyd (ymhlith pethau eraill) wneud darpariaeth sy'n cael effaith ôl-weithredol, cyn belled ag –
- (a) nad yw'r ddarpariaeth yn gosod neu'n estyn atebolrwydd i gosb yn ôl-weithredol;
  - (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 –
    - (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
    - (ii) nad yw'r ddarpariaeth yn cael effaith mewn perthynas ag unrhyw gyfnod cyn i'r datganiad gael ei wneud neu ei osod;
  - (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 –



- (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
- (ii) nad yw’r ddarpariaeth yn cael effaith mewn perthynas ag unrhyw gyfnod cyn i’r datganiad gael ei wneud neu ei osod.’.

**Peter Fox**

**14**

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

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

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

**Peter Fox**

**15**

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

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

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

**Peter Fox**

**16**

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

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

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

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

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

**Rebecca Evans**

**2**

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

- ‘() Regulations under section 1 may not make any provision relating to the investigation of criminal offences.
- ( ) Regulations under section 1 may not alter any procedure of Senedd Cymru relating to the making of a statutory instrument under any provision of those Acts.’.

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

- ‘() Ni chaiff rheoliadau o dan adran 1 wneud unrhyw ddarpariaeth sy’n ymwneud ag ymchwilio i droseddau.
- ( ) Ni chaiff rheoliadau o dan adran 1 newid unrhyw weithdrefn gan Senedd Cymru sy’n ymwneud â gwneud offeryn statudol o dan unrhyw ddarpariaeth yn y Deddfau hynny.’.

**Llyr Gruffydd**

**11**

**Gyda chefnogaeth / Supported by: Peter Fox**

Page 2, after line 27, insert a new section –

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

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

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

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

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

- (a) wedi ei diddymu, neu
- (b) ar doriad am fwy na 4 diwrnod.'

**Peter Fox**

17

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

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

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

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

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

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

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

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

- (4) Rhaid i'r rheolau sefydlog ddarparu bod un o bwyllgorau Senedd Cymru yn cyflwyno adroddiad ar ddatganiad polisi drafft a osodir o dan yr adran hon cyn diwedd y cyfnod o 3 mis sy'n dechrau â'r dyddiad y gosodir y datganiad.
- (5) Ni chaniateir cymeradwyo datganiad polisi drwy benderfyniad gan Senedd Cymru tan ar ôl i bwyllgor gyflwyno adroddiad yn unol ag is-adran (4).
- (6) Rhaid i Weinidogion Cymru gyhoeddi datganiad polisi a gymeradwyir gan Senedd Cymru o dan yr adran hon.
- (7) Wrth gyfrifo'r cyfnod o 3 mis a grybwyllir yn is-adran (4), rhaid diystyru unrhyw adeg pan fo Senedd Cymru –
  - (a) wedi ei diddymu, neu
  - (b) ar doriad am fwy na 4 diwrnod.
- (8) Yn yr adran hon –

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

**Rebecca Evans**

3

Section 4, page 3, after line 19, insert –

- ‘() No motion may be moved in Senedd Cymru for a resolution to approve the instrument during the period of 28 days beginning with the day on which the instrument is made.’.

Adran 4, tudalen 3, ar ôl llinell 20, mewnosoder –

- ‘() Ni chaniateir gwneud cynnig yn Senedd Cymru ar gyfer penderfyniad i gymeradwyo'r offeryn yn ystod y cyfnod o 28 o ddiwrnodau sy'n dechrau â'r diwrnod y gwneir yr offeryn.’.

**Rebecca Evans**

4

Section 4, page 3, line 20, leave out ‘period of 60 days mentioned in subsections (5) and (6)’ and insert ‘periods mentioned in subsections (5), (6) and (*subsection to be inserted by amendment 3*)’.

Adran 4, tudalen 3, llinell 21, hepgorer ‘cyfnod o 60 niwrnod a grybwyllir yn is-adrannau (5) a (6)’ a mewnosoder ‘cyfnodau a grybwyllir yn is-adrannau (5), (6) a (*yr is-adran sy'n cael ei mewnosod gan welliant 3*)’.

**Peter Fox**

18

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

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

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

**Peter Fox**

**19**

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

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

‘(6) In this section –

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

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

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

‘(6) Yn yr adran hon –

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

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

**Rebecca Evans**

**5**

Page 4, after line 2, insert a new section –

**[ ] Review of operation and effect of this Act**

The Welsh Ministers must –

- (a) review the operation and effect of this Act, and
- (b) publish the conclusions of the review before the end of the period of 4 years beginning with the day on which this Act comes into force.’.

Tudalen 4, ar ôl llinell 2, mewnosoder adran newydd –

**[ ] Adolygu gweithrediad ac effaith y Ddeddf hon**

Rhaid i Weinidogion Cymru –

- (a) adolygu gweithrediad ac effaith y Ddeddf hon, a
- (b) cyhoeddi casgliadau’r adolygiad cyn diwedd y cyfnod o 4 blynedd sy’n dechrau â’r diwrnod y daw’r Ddeddf hon i rym.’.



**Rebecca Evans**

**6**

Page 4, after line 2, insert a new section –

**[ ] Expiry of the power under section 1**

- (1) The power under section 1 expires at the end of the period of 5 years beginning with the day on which this Act comes into force, except so far as provided otherwise under this section.
- (2) The Welsh Ministers may, by regulations, provide that the power under section 1 –
  - (a) is not to expire at the end of the period mentioned in subsection (1), but
  - (b) is to continue in force for a further period, not exceeding 5 years, specified in the regulations.
- (3) The power to make regulations under subsection (2) –
  - (a) is exercisable once only, and
  - (b) is exercisable by statutory instrument.
- (4) A statutory instrument containing regulations under subsection (2) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru.
- (5) A draft of the instrument –
  - (a) may not be laid before Senedd Cymru before the conclusions of the review under section [section to be inserted by amendment 5] have been published, and
  - (b) may not be approved by a resolution of Senedd Cymru after the end of the period mentioned in subsection (1).
- (6) The expiry of the power under section 1 does not affect the continuation in force of any regulations made under that power before its expiry.’.

Tudalen 4, ar ôl llinell 2, mewnosoder adran newydd –

**[ ] Y pŵer o dan adran 1 yn dod i ben**

- (1) Daw’r pŵer o dan adran 1 i ben ar ddiwedd y cyfnod o 5 mlynedd sy’n dechrau â’r diwrnod y daw’r Ddeddf hon i rym, ac eithrio i’r graddau y darperir fel arall o dan yr adran hon.
- (2) Caiff Gweinidogion Cymru, drwy reoliadau, ddarparu –
  - (a) nad yw’r pŵer o dan adran 1 i ddod i ben ar ddiwedd y cyfnod a grybwyllir yn is-adran (1), ond
  - (b) bod y pŵer o dan adran 1 i barhau mewn grym am gyfnod pellach, heb fod yn hwy na 5 mlynedd, a bennir yn y rheoliadau.
- (3) Mae’r pŵer i wneud rheoliadau o dan is-adran (2) –
  - (a) yn arferadwy unwaith yn unig, a
  - (b) yn arferadwy drwy offeryn statudol.
- (4) Ni chaniateir gwneud offeryn statudol sy’n cynnwys rheoliadau o dan is-adran (2) oni bai bod drafft o’r offeryn wedi ei osod gerbron Senedd Cymru ac wedi ei gymeradwyo ganddi drwy benderfyniad.

- (5) O ran drafft o'r offeryn—
- (a) ni chaniateir ei osod gerbron Senedd Cymru cyn i gasgliadau'r adolygiad o dan adran [*yr adran sy'n cael ei mewnosod gan welliant 5*] gael eu cyhoeddi, a
  - (b) ni chaniateir ei gymeradwyo drwy benderfyniad gan Senedd Cymru ar ôl diwedd y cyfnod a grybwyllir yn is-adran (1).
- (6) Nid yw'r ffaith bod y pŵer o dan adran 1 wedi dod i ben yn effeithio ar barhad mewn grym unrhyw reoliadau a wnaed o dan y pŵer hwnnw cyn iddo ddod i ben.'.

