

HYSBYSIAD YNGHYLCH GWELLIANNAU

NOTICE OF AMENDMENTS

Cyflwynwyd ar 27 Ebrill 2022
Tabled on 27 April 2022

Bil Deddfau Trethi Cymru etc. (Pŵer i Addasu)

Welsh Tax Acts etc. (Power to Modify) Bill

Rebecca Evans

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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 greddyd 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.’.

