

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



Llywodraeth Cymru
Welsh Government

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

All Members of the Senedd
Senedd Cymru
Cardiff Bay

28 April 2022

Dear colleague,

Welsh Tax Acts etc. (Power to Modify) Bill - Government Amendments

I am enclosing detail of the Government amendments tabled to the Welsh Tax Acts etc. (Power to Modify) Bill, together with an explanation of their purpose and effect.

Further amendments for consideration at Stage 2 will be tabled in due course.

Yours sincerely,

Rebecca Evans AS/MS
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Minister for Finance and Local Government

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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.

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>	