

## Geirfa'r Gyfraith

### Bil Casglu a Rheoli Trethi (Cymru)

#### Cyflwyniad

Mae'r ddogfen hon yn rhoi crynodeb o'r termau technegol a deddfwriaethol Cymraeg sy'n gysylltiedig â'r **Bil Casglu a Rheoli Trethi (Cymru)** ('y Bil'), a hynny er gwybodaeth i Aelodau. Cyflwynwyd y Bil ar **13 Gorffennaf 2015** gan **Jane Hutt AC**, yr Aelod Cynulliad sy'n gyfrifol am y Bil. Mae'r Pwyllgor Busnes wedi cyfeirio'r Bil at y **Pwyllgor Cyllid**.

#### Termau penodol i'r Bil

- appeal(s) – **apêl/apelau**
- appealable decision – **penderfyniad apeladwy**
- claim(s) – **hawliad(au)**
- claimant – **hawlydd**
- closure notice – **hysbysiad cau**
- contract settlement – **setliad contract**
- criminal offence(s) – **trosedd(au)**
- debtor – **dyledwr**
- debtor contact notice – **hysbysiad cyswllt dyledwr**
- default penalty – **cosb ddiodefyn**
- delayed tax – **treth oediedig**
- determination(s) – **dyfarniad(au)**
- devolved tax(es) – **treth ddatganoledig/trethi datganoledig**
- devolved taxpayer – **trethdalwr datganoledig**
- disclose – **datgelu**
- disclosure – **datgeliad**
- double assessment – **asesiad dwbl**
- double jeopardy – **cosbi ddwywaith**
- enquiry/enquiries – **ymholiad(au)**
- executive member – **aelod gweithredol**
- filing date – **dyddiad ffeilio**
- identification notice – **hysbysiad adnabod**
- inaccuracy/inaccuracies – **anghywirdeb(au)**
- information notice – **hysbysiad gwybodaeth**
- inspect(vb) – **archwilio**
- inspection(s) – **archwiliad(au)**
- interest – **llog**
- investigation(s) – **ymchwiliad(au)**
- investigatory powers – **pwerau ymchwilio**
- late payment interest – **llog taliadau hwyr**
- late payment interest rate – **cyfradd llog taliadau hwyr**
- late payment interest start date – **dyddiad dechrau llog taliadau hwyr**
- liability/liabilities – **rhwymedigaeth(au)**
- non-executive member – **aelod anweithredol**
- notice – **hysbysiad**
- notice of enquiry – **hysbysiad ymholiad**
- notice of request – **hysbysiad am gais**
- obligation(s) – **rhwymedigaeth(au)**
- obstruction – **rhwystr**
- offence(s) – **trosedd(au)**
- overpaid tax – **treth a ordalwyd**
- parent undertaking(s) – **rhiant-ymgymeriad(au)**

- penalty/penalties – **cosb(au)**
- potential lost revenue – **refeniw posibl a gollir**
- premises – **mangre**
- privileged communications – **gohebiaeth freintiedig**
- privileged information – **gwybodaeth freintiedig**
- property – **eiddo**
- protected taxpayer information – **gwybodaeth warchoddedig am drethdalwr**
- protection – **amddiffyniad**
- Public Services Ombudsman – **Ombwdsmon Gwasanaethau Cyhoeddus**
- rate(s) of interest – **cyfradd(au) llog**
- receipt(s) – **derbynneb/derbynebaw**
- recipient – **derbynnydd**
- reimbursement – **talun ôl**
- relevant amount – **swm perthnasol**
- relevant official – **swyddog perthnasol**
- relief – **ymwared**
- repay – **ad-dalu**
- repayment interest – **llog ad-daliadau**
- repayment interest – **llog ad-daliadau**
- repayment interest rate – **cyfradd llog ad-daliadau**
- settlement agreement – **cytundeb setlo**
- settlement(s) – **setliad(au)**
- subsidiary undertaking(s) – **is-ymgymeriad(au)**
- tax period – **cyfnod treth**
- tax position – **sefyllfa dreth**
- tax return(s) – **ffurflen dreth/ffurflenni treth**
- taxpayer notice – **hysbysiad trethdalwr**

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- tribunal – **tribiwnlys**
- third party notice(s) – **hysbysiad(au) trydydd parti**
- under-assessment – **tanasesiad**
- under-determination – **tanddyfarniad**
- undertaking(s) – **ymgymeriad(au)**
- unidentified third party notice – **hysbysiad trydydd parti anhysbys**
- unjustified enrichment – **cyfoethogi anghyfiawn**
- Welsh Consolidated Fund – **Cronfa Gyfunol Cymru**
- Welsh Revenue Authority – **Awdurdod Cyllid Cymru**
- WRA – **ACC**
- WRA assessment – **asesiad ACC**
- WRA determination – **dyfarniad ACC**

## Termau deddfwriaethol cyffredinol

- affirmative resolution – **penderfyniad cadarnhaol**
- commencement – **cychwyn**
- duty/duties – **dyletswydd(au)**
- enactment – **deddfiad**
- Explanatory Memorandum – **Memorandwm Esboniadol**
- general principles – **egwyddorion cyffredinol**
- financial resolution – **penderfyniad ariannol**
- guidance – **canllawiau**
- legislative competence – **cymhwysedd**

### deddfwriaethol

- Member in charge (of the Bill) – Aelod sy'n gyfrifol (am y Bil)
- regulation(s) – rheoliad(au)
- regulatory impact assessment – asesiad effaith rheoleiddiol
- Royal Assent – Cydsyniad Brenhinol
- short title – enw byr
- Stage 1 – Cyfnod 1
- subordinate legislation – is-ddeddfwriaeth

## Rhagor o wybodaeth

I gael rhagor o wybodaeth, cysylltwch â Richard Bettley ([Richard.Bettley@cynulliad.cymru](mailto:Richard.Bettley@cynulliad.cymru)) yn y Gwasanaeth Ymchwil.