

HYSBYSIAD YNGHYLCH GWELLIANNAU NOTICE OF AMENDMENTS

Cyflwynwyd ar 9 Rhagfyr 2015
Tabled on 9 December 2015

Bil Casglu a Rheoli Trethi (Cymru) Tax Collection and Management (Wales) Bill

Jane Hutt **1**

Section 3, page 2, line 21, after 'it', insert '; but the regulations must ensure that the number of non-executive members continues to exceed the number of executive members'.

Adran 3, tudalen 2, llinell 21, ar ôl 'tro', mewnosoder '; ond rhaid i'r rheoliadau sicrhau bod nifer yr aelodau anweithredol yn parhau i fod yn uwch na nifer yr aelodau gweithredol'.

Jane Hutt **2**

Section 14, page 6, line 23, leave out subsection (6).

Adran 14, tudalen 6, llinell 27, hepgorer is-adran (6).

Jane Hutt **3**

Section 25, page 10, line 29, leave out 'to which WRA will aspire' and insert 'which WRA is expected to adhere to'.

Adran 25, tudalen 10, llinell 32, hepgorer 'bydd ACC yn ymgyrhaedd' a mewnosoder 'disgwylir i ACC gadw'.

Jane Hutt **4**

Section 25, page 10, line 32, leave out 'to'.

Nid oes angen diwygio'r fersiwn Cymraeg. There is no need to amend the Welsh version.



Jane Hutt

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Section 25, page 10, line 33, leave out 'aspire' and insert 'adhere to'.

Adran 25, tudalen 10, llinell 36, hepgorer 'ymgyrraedd' a mewnosoder 'gadw'.

Jane Hutt

6

Section 25, page 11, line 3, leave out 'from time to time' and insert –
' –

- (i) at least once in the period of 5 years beginning with the day on which the Charter is published, and
- (ii) subsequently, at least once in the period of 5 years following a review'.

Adran 25, tudalen 11, llinell 3, hepgorer 'o bryd i'w gilydd' a mewnosoder –
' –

- (i) o leiaf unwaith yn y cyfnod o 5 mlynedd sy'n dechrau â'r diwrnod y cyhoeddir y Siarter, a
- (ii) wedi hynny, o leiaf unwaith yn y cyfnod o 5 mlynedd sy'n dilyn adolygiad'.

Jane Hutt

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Section 25, page 11, line 6, leave out 'or revising the' and insert 'the Charter or a revised'.

Adran 25, tudalen 11, llinell 6, hepgorer 'cyhoeddi neu ddiwygio'r Siarter' a mewnosoder 'cyhoeddi'r Siarter neu Siarter ddiwygiedig'.

Jane Hutt

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Section 27, page 12, line 7, leave out 'to'.

Nid oes angen diwygio'r fersiwn Cymraeg. There is no need to amend the Welsh version.

Jane Hutt

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Section 27, page 12, line 8, leave out 'aspire' and insert 'adhere to'.

Adran 27, tudalen 12, llinell 10, hepgorer 'ymgyrraedd' a mewnosoder 'cadw'.

Jane Hutt

10

Section 30, page 13, line 4, leave out 'report' and insert 'reports'.

Adran 30, tudalen 13, llinell 3, hepgorer 'adroddiad' a mewnosoder 'adroddiadau'.



Jane Hutt **11**

Section 32, page 13, line 35, leave out 'accounts' and insert 'WRA's accounts and the Tax Statement'.

Adran 32, tudalen 13, llinell 35, ar ôl 'cyfrifon', mewnosoder 'ACC a'r Datganiad Treth'.

Jane Hutt **12**

Page 14, after line 15, insert a new section –

[] Auditor General for Wales

In section 23 of the Public Audit (Wales) Act 2013 (anaw 3) (general provision relating to fees), in subsection (3), after paragraph (b) insert –

“(ba) an examination, certification or report under section 30 of the Tax Collection and Management (Wales) Act 2016 in respect of the Welsh Revenue Authority's Tax Statement;”.

Tudalen 14, ar ôl llinell 15, mewnosoder adran newydd –

[] Archwilydd Cyffredinol Cymru

Yn adran 23 o Ddeddf Archwilio Cyhoeddus (Cymru) 2013 (dccc 3) (darpariaeth gyffredinol yn ymwneud â ffioedd), yn is-adran (3), ar ôl paragraff (b) mewnosoder –

“(ba) ymchwiliad, ardystiad neu adroddiad o dan adran 30 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 mewn cysylltiad â Datganiad Treth Awdurdod Cyllid Cymru;”.

Jane Hutt **13**

Section 170, page 74, after line 7, insert –

- (c) a decision to include a particular requirement in –
- (i) a taxpayer notice, or
 - (ii) a third party notice to which section 88(3) applies.’.

Adran 170, tudalen 74, ar ôl llinell 7, mewnosoder –

- (c) penderfyniad i gynnwys gofyniad penodol mewn –
- (i) hysbysiad trethdalwr, neu
 - (ii) hysbysiad trydydd parti y mae adran 88(3) yn gymwys iddo.’.



Jane Hutt 14

Section 180, page 79, line 7, leave out 'the penalty' and insert 'any amount of penalty that is disputed (a "disputed amount")'.

Adran 180, tudalen 79, llinell 8, hepgorer 'i'r gosb' a mewnosoder 'i unrhyw swm o gosb y mae anghydfod yn ei gylch ("swm y mae anghydfod yn ei gylch")'.

Jane Hutt 15

Section 180, page 79, line 8, leave out 'penalty is payable, the person must pay that penalty' and insert 'disputed amount is payable, the person must pay that amount'.

Adran 180, tudalen 79, llinell 9, hepgorer 'cosb yn daladwy, rhaid i'r person dalu'r gosb honno' a mewnosoder 'swm y mae anghydfod yn ei gylch yn daladwy, rhaid i'r person dalu'r swm hwnnw'.

Jane Hutt 16

Section 180, page 79, line 13, leave out 'the penalty' and insert 'any disputed amount'.

Adran 180, tudalen 79, llinell 14, hepgorer 'i'r gosb' a mewnosoder 'i unrhyw swm y mae anghydfod yn ei gylch'.

Jane Hutt 17

Section 180, page 79, line 16, leave out 'the penalty' and insert 'any disputed amount'.

Adran 180, tudalen 79, llinell 17, hepgorer 'y gosb' a mewnosoder 'unrhyw swm y mae anghydfod yn ei gylch'.

Jane Hutt 18

Section 180, page 79, line 17, leave out 'penalty' and insert 'disputed amount'.

Adran 180, tudalen 79, llinell 18, hepgorer 'gosb y daeth yr adolygiad i'r casgliad ei bod' a mewnosoder 'swm y mae anghydfod yn ei gylch y daeth yr adolygiad i'r casgliad ei fod'.

Jane Hutt 19

Section 180, page 79, line 20, leave out 'penalty is payable, the person must pay that penalty' and insert 'disputed amount is payable, the person must pay that amount'.

Adran 180, tudalen 79, llinell 21, hepgorer 'cosb yn daladwy, rhaid i'r person dalu'r gosb honno' a mewnosoder 'swm y mae anghydfod yn ei gylch yn daladwy, rhaid i'r person dalu'r swm hwnnw'.



Jane Hutt

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Nid oes angen diwygio'r fersiwn Saesneg. There is no need to amend the English version.

Adran 191, tudalen 86, Tabl 1, llinell 26, colofn 1, hepgorer '*aelod gweithredol*' a mewnosoder '*executive member*'.

