

## HYSBYSIAD YNGHYLCH GWELLIANNAU NOTICE OF AMENDMENTS

Cyflwynwyd ar 22 Chwefror 2016  
Tabled on 22 February 2016

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

**Nick Ramsay** 7

Section 3, page 2, line 13, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 3, tudalen 2, llinell 13, hepgorer 'Weinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.

**Nick Ramsay** 8

Section 3, page 2, line 14, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 3, tudalen 2, llinell 14, hepgorer 'Weinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.

**Nick Ramsay** 9

Section 3, page 2, after line 24, insert –

'() Appointments made under subsection (1)(a) to (c) and (2) must be based on the conclusion of fair and open competition.'

Adran 3, tudalen 2, ar ôl llinell 24, mewnosoder –

'() Rhaid seilio penodiadau a wneir o dan is-adran (1)(a) hyd at (c) a (2) ar ganlyniad cystadleuaeth deg ac agored.'

**Nick Ramsay** 10

Section 8, page 5, line 3, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 8, tudalen 5, llinell 3, hepgorer 'Gweinidogion' a mewnosoder 'Cynulliad Cenedlaethol'.



**Nick Ramsay**

**11**

Section 8, page 5, line 5, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 8, tudalen 5, llinell 4, hepgorer 'Gweinidogion' a mewnosoder 'Cynulliad Cenedlaethol'.

**Nick Ramsay**

**12**

Section 9, page 5, line 12, leave out 'Welsh Ministers on such terms as they' and insert 'National Assembly for Wales on such terms as it'.

Adran 9, tudalen 5, llinell 10, hepgorer 'Weinidogion Cymru ar unrhyw delerau a bennir ganddynt' a mewnosoder 'Gynulliad Cenedlaethol Cymru ar unrhyw delerau a bennir ganddo'.

**Nick Ramsay**

**13**

Section 9, page 5, line 15, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 9, tudalen 5, llinell 13, hepgorer 'Gweinidogion' a mewnosoder 'Cynulliad Cenedlaethol'.

**Nick Ramsay**

**14**

Section 9, page 5, line 17, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 9, tudalen 5, llinell 15, hepgorer 'Gweinidogion' a mewnosoder 'Cynulliad Cenedlaethol'.

**Nick Ramsay**

**15**

Section 10, page 5, after line 23, insert—

'() The rules may provide that different quora may apply in different circumstances (for example, in relation to particular meetings or for particular purposes).'

Adran 10, tudalen 5, ar ôl llinell 21, mewnosoder—

'() Caiff y rheolau ddarparu bod cworymau gwahanol yn gymwys i amgylchiadau gwahanol (er enghraifft, mewn perthynas â chyfarfodydd penodol neu at ddibenion gwahanol).'



**Nick Ramsay**

**16**

Page 5, after line 32, insert a new section –

**[ ] Publication scheme**

- (1) WRA must prepare and publish a publication scheme.
- (2) WRA must publish its decisions and those of its committees and sub-committees in accordance with the publication scheme.
- (3) Subsection (2) does not apply to the extent that WRA considers that publication of decisions would prejudice the effective exercise of its functions or that of its committees or sub-committees.
- (4) Where subsection (3) applies, WRA must publish the reasons for non-publication of decisions.’.

Tudalen 5, ar ôl llinell 30, mewnosoder adran newydd –

**[ ] Cynllun cyhoeddi**

- (1) Rhaid i ACC baratoi a chyhoeddi cynllun cyhoeddi.
- (2) Rhaid i ACC gyhoeddi ei benderfyniadau ef a phenderfyniadau ei bwyllgorau a’i is-bwyllgorau yn unol â’r cynllun cyhoeddi.
- (3) Nid yw is-adran (2) yn gymwys i’r graddau y mae ACC o’r farn y byddai cyhoeddi penderfyniadau yn niweidio ei allu i arfer ei swyddogaethau yn effeithiol, neu allu ei bwyllgorau neu ei is-bwyllgorau i wneud hynny.
- (4) Pan fo is-adran (3) yn gymwys, rhaid i ACC gyhoeddi’r rhesymau dros beidio â chyhoeddi penderfyniadau.’.

**Nick Ramsay**

**17**

Page 6, after line 13, insert a new section –

**[ ] Independence of WRA**

- (1) The Welsh Ministers must not –
  - (a) give directions relating to, or
  - (b) otherwise seek to control,the exercise by WRA of its functions.
- (2) This section is subject to any contrary provision made by or under this Act or any other enactment.’.



Tudalen 6, ar ôl llinell 16, mewnosoder adran newydd –

**{ [ ] Annibyniaeth ACC**

- (1) Ni chaiff Gweinidogion Cymru –
  - (a) rhoi cyfarwyddiadau sy'n ymwneud â'r modd y mae ACC yn arfer ei swyddogaethau, neu
  - (b) ceisio fel arall i reoli'r modd y mae ACC yn arfer ei swyddogaethau.
- (2) Mae'r adran hon yn ddarostyngedig i unrhyw ddarpariaeth groes a wneir gan y Ddeddf hon neu o dan y Ddeddf hon neu unrhyw ddeddfiad arall.'

**Nick Ramsay**

**18**

Page 7, line 9, leave out section 15 and insert –

**{ [ ] Ministerial guidance**

- (1) The Welsh Ministers may give guidance to WRA about the exercise of its functions.
- (2) WRA must have regard to any guidance given by Welsh Ministers.
- (3) The Welsh Ministers must publish any guidance given to WRA under this section as they consider appropriate.
- (4) The Welsh Ministers must lay before the National Assembly for Wales a copy of guidance published under subsection (3).
- (5) Subsections (3) and (4) do not apply to the extent that the Welsh Ministers consider that publication of the guidance would prejudice the effective exercise by WRA of functions.'

Tudalen 7, llinell 10, hepgorer adran 15 a mewnosoder –

**{ [ ] Canllawiau Gweinidogol**

- (1) Caiff Gweinidogion Cymru roi canllawiau i ACC ynghylch arfer ei swyddogaethau.
- (2) Rhaid i ACC roi sylw i unrhyw ganllawiau a roddir gan Weinidogion Cymru.
- (3) Rhaid i Weinidogion Cymru gyhoeddi unrhyw ganllawiau a roddir i ACC o dan yr adran hon sy'n briodol yn eu barn hwy.
- (4) Rhaid i Weinidogion Cymru osod copi o ganllawiau a gyhoeddir o dan is-adran (3) gerbron Cynulliad Cenedlaethol Cymru.
- (5) Nid yw is-adrannau (3) a (4) yn gymwys i'r graddau y mae Gweinidogion Cymru o'r farn y byddai cyhoeddi'r canllawiau yn niweidio gallu ACC i arfer ei swyddogaethau yn effeithiol.'



**Nick Ramsay** 19

Section 26, page 11, line 17, after 'Charter', insert 'which provides for a quality service for the taxpayer'.

Adran 26, tudalen 11, llinell 18, ar ôl 'Siarter', mewnosoder 'sy'n rhoi gwasanaeth o ansawdd i'r trethdalwr'.

**Nick Ramsay** 20

Section 26, page 11, after line 29, insert—

'(iii) the first review is to be undertaken within 12 months.'

Adran 26, tudalen 11, ar ôl llinell 31, mewnosoder—

'(iii) mae'r adolygiad cyntaf i'w gynnal o fewn 12 mis.'

WITHDRAWN/TYNNWYD YN ÔL

**\*Nick Ramsay** 21

Section 26, page 12, line 1, leave out '3' and insert '6'.

Adran 26, tudalen 12, llinell 1, hepgorer '3' a mewnosoder '6'.

**Nick Ramsay** 22

Section 26, page 12, after line 2, insert—

(7) WRA must report annually to the National Assembly for Wales on the steps taken to fulfil its duty under this section.

(8) WRA must—

(a) lay the report prepared under subsection (7) before the National Assembly for Wales; and

(b) publish the report on its website.'

Adran 26, tudalen 12, ar ôl llinell 1, mewnosoder—

(7) Rhaid i ACC adrodd yn flynyddol i Gynulliad Cenedlaethol Cymru ar y camau a gymerwyd i gyflawni ei ddyletswydd o dan yr adran hon.

(8) Rhaid i ACC—

(a) gosod yr adroddiad a baratoir o dan is-adran (7) gerbron Cynulliad Cenedlaethol Cymru; a

(b) cyhoeddi'r adroddiad ar ei wefan.'



