

## LAND TRANSACTION TAX AND ANTI-AVOIDANCE OF DEVOLVED TAXES (WALES) BILL –STAGE 2 GOVERNMENT AMENDMENTS

This table provides information about the amendments tabled in the name of Mark Drakeford AM on **Wednesday 11 January**. Further amendments for consideration at Stage 2 will be tabled by the Cabinet Secretary for Finance and Local Government in due course.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
1	<p>Page 23, after line 11, insert a new section—</p> <p><b>[ ] Co-ownership authorised contractual schemes</b></p> <p>(1) This Act (with the exception of the provisions mentioned in subsection (9)) and TCMA, as it applies in relation to land transaction tax, apply in relation to a co-ownership authorised contractual scheme as if—</p> <p style="padding-left: 40px;">(a) the scheme were a company, and</p> <p style="padding-left: 40px;">(b) the rights of the participants were shares in the company.</p> <p>(2) An “umbrella COACS” means a co-ownership authorised contractual scheme—</p> <p style="padding-left: 40px;">(a) whose arrangements provide for separate pooling of the contributions of the participants and the profits or income out of which payments are made to them (“pooling</p>	<p>Tudalen 23, ar ôl llinell 12, mewnosoder adran newydd—</p> <p><b>[ ] Cynlluniau contractiol awdurdodedig cyfberchnogaeth</b></p> <p>(1) Mae'r Ddeddf hon (ac eithrio'r darpariaethau grybwyllir yn is-adran (9)) a DCRhT, fel y mae'n gymwys i dreth trafodiadau tir, yn gymwys mewn perthynas â chynllun contractiol awdurdodedig cyfberchnogaeth fel pe bai—</p> <p style="padding-left: 40px;">(a) y cynllun yn gwmni, a</p> <p style="padding-left: 40px;">(b) hawliau'r cyfranogwyr yn gyfranddaliadau yn y cwmni.</p> <p>(2) Ystyr “CCAC ambarél” yw cynllun contractiol awdurdodedig cyfberchnogaeth—</p> <p style="padding-left: 40px;">(a) y mae ei drefniadau yn darparu ar gyfer cronni ar wahân gyfraniadau cyfranogwyr a'r elw neu'r incwm y gwneir taliadau iddynt ohonynt (“trefniadau ar gyfer cronni”), a</p>	<p>The purpose of this amendment is to insert a new section into Part 5 of the Bill which sets out how co-ownership authorised contractual schemes (CoACS) are to be treated in this Bill and TCMA.</p> <p>The effect of this amendment is to provide a general rule setting out that for the purposes of the LTTA Bill and TCMA a CoACS is to be treated as if it is a company, and the rights of the participants are shares in the company, with certain exceptions to the rule in relation to a small number of reliefs. This will provide the same treatment for CoACS as currently is provided for unit trust schemes, and will be consistent with the current approach adopted for SDLT.</p>

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
	<p>arrangements”), and</p> <p>(b) under which the participants are entitled to exchange rights in one pool for rights in another.</p> <p>(3) A “sub-scheme”, in relation to an umbrella COACS, means such of the pooling arrangements as relate to a separate pool.</p> <p>(4) Each of the sub-schemes of an umbrella COACS is to be regarded as a separate co-ownership authorised contractual scheme, and the umbrella COACS as a whole is not so regarded.</p> <p>(5) In relation to a sub-scheme of an umbrella COACS—</p> <p>(a) references to chargeable interests are references to such of the chargeable interests as, under the pooling arrangements, form part of the separate pool to which the sub-scheme relates, and</p> <p>(b) references to the scheme documents are references to such parts of the documents as apply to the sub-scheme.</p> <p>(6) References to a co-ownership authorised contractual scheme are treated as including a collective investment scheme</p>	<p>(b) y mae gan y cyfranogwyr hawl i gyfnewid hawliau mewn un gronfa am hawliau mewn cronfa arall oddi tano.</p> <p>(3) Ystyr “is-gynllun”, mewn perthynas â CCAC ambarél, yw hynny o’r trefniadau ar gyfer cronni sy’n ymwneud â chronfa ar wahân.</p> <p>(4) Ystyrir pob un o is-gynlluniau CCAC ambarél yn gynllun contractiol awdurdodedig cyfberchnogaeth ar wahân, ac nid yw’r CCAC ambarél yn ei gyfanrwydd yn cael ei ystyried felly.</p> <p>(5) Mewn perthynas ag is-gynllun CCAC ambarél—</p> <p>(a) mae cyfeiriadau at fuddiannau trethadwy yn gyfeiriadau at hynny o’r buddiannau trethadwy sydd, o dan y trefniadau cronni, yn ffurfio rhan o’r gronfa ar wahân y mae’r is-gynllun yn ymwneud â hi, a</p> <p>(b) mae cyfeiriadau at ddogfennau’r cynllun yn gyfeiriadau at y rhannau hynny o’r dogfennau sy’n gymwys i’r is-gynllun.</p> <p>(6) Mae cyfeiriadau at gynllun contractiol awdurdodedig cyfberchnogaeth yn cael eu trin fel pe baent yn cynnwys cynllun buddsoddi torfol—</p>	

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
	<p>which—</p> <p>(a) is constituted under the law of an EEA State other than the United Kingdom by a contract,</p> <p>(b) is managed by a body corporate incorporated under the law of an EEA State, and</p> <p>(c) is authorised under the law of the EEA State mentioned in paragraph (a) in a way which makes it, under that law, the equivalent of a co-ownership authorised contractual scheme as defined in subsection (7),</p> <p>provided that, apart from this section, no charge to tax is capable of arising to the scheme under this Act.</p> <p>(7) Subject to any regulations under subsection (8)—</p> <p>“co-ownership authorised contractual scheme” (<i>“cynllun contractiol awdurdodedig cyberchnogaeth”</i>) means a co-ownership scheme which is authorised for the purposes of the Financial Services and Markets Act 2000 (c.8) by an authorisation order in force under section 261D(1) of that Act;</p>	<p>(a) a gyfansoddir o dan gyfraith Gwladwriaeth AEE ac eithrio'r Deyrnas Unedig drwy contract,</p> <p>(b) a reolir gan gorff corfforaethol a gorfforir o dan gyfraith Gwladwriaeth AEE, ac</p> <p>(c) a awdurdoddir o dan gyfraith y Wladwriaeth AEE a grybwyllir ym mharagraff (a) mewn ffordd sy'n golygu ei fod, o dan y gyfraith honno, yn cyfateb i gynllun contractiol awdurdodedig cyberchnogaeth fel y'i diffinnir yn is-adran (7),</p> <p>ar yr amod, ar wahân i'r adran hon, na ellir codi unrhyw dreth ar y cynllun o dan y Ddeddf hon.</p> <p>(7) Yn ddarostyngedig i unrhyw reoliadau o dan is-adran (8)—</p> <p>ystyr “cynllun contractiol awdurdodedig cyberchnogaeth” (<i>“co-ownership authorised contractual scheme”</i>) yw cynllun cyberchnogaeth a awdurdoddir at ddibenion Deddf Gwasanaethau a Marchnadoedd Ariannol 2000 (p.8) drwy orchymyn awdurdodi sydd mewn grym o dan adran 261D(1) o'r Ddeddf honno;</p>	

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
	<p>“co-ownership scheme” (“<i>cynllun cyfberchnogaeth</i>”) has the same meaning as in the Financial Services and Markets Act 2000 (c.8) (see section 235A of that Act).</p> <p>(8) The Welsh Ministers may by regulations provide that a scheme of a description specified in the regulations is to be treated as not being a co-ownership authorised contractual scheme for the purposes of this Act, and TCMA as it applies in relation to land transaction tax.</p> <p>(9) A co-ownership authorised contractual scheme is not to be treated as a company for the purposes of Schedules 15 (group relief) and 16 (reconstruction relief or acquisition relief).</p> <p>(10) Anything required or authorised to be done under this Act or TCMA by or in relation to the buyer in a land transaction is to be done by or in relation to the operator of a co-ownership authorised contractual scheme; and accordingly section 33(2) to (6) does not apply in relation to a scheme to which this section applies.</p> <p>(11) But where the operator of the scheme is a body corporate, section 33(2) to (6) applies in relation to the operator, with the references to a company in those</p>	<p>mae i “cynllun cyfberchnogaeth” yr un ystyr ag a roddir i “co-ownership scheme” yn Neddf Gwasanaethau a Marchnadoedd Ariannol 2000 (p.8) (gweler adran 235A o’r Ddeddf honno).</p> <p>(8) Caiff Gweinidogion Cymru drwy reoliadau ddarparu bod cynllun o ddisgrifiad a bennir yn y rheoliadau i’w drin fel cynllun nad yw’n gynllun contractiol awdurdodedig cyfberchnogaeth at ddibenion y Ddeddf hon, a DCRhT fel y mae’n gymwys i dreth trafodiadau tir.</p> <p>(9) Nid yw cynllun contractiol awdurdodedig cyfberchnogaeth i’w drin fel cwmni at ddibenion Atodlenni 15 (rhyddhad grŵp) ac 16 (rhyddhad atgyfansoddi neu ryddhad caffael).</p> <p>(10) Mae unrhyw beth y mae’n ofynnol ei wneud neu yr awdurdodir ei wneud o dan y Ddeddf hon neu o dan DCRhT gan y prynwr mewn trafodiad tir, neu mewn perthynas ag ef, i’w wneud gan weithredwr cynllun contractiol awdurdodedig cyfberchnogaeth, neu mewn perthynas ag ef; ac yn unol â hynny nid yw adran 33(2) i (6) yn gymwys mewn perthynas â chynllun y mae’r adran hon yn gymwys iddo.</p> <p>(11) Ond pan fo gweithredwr y cynllun yn gorff corfforaethol, mae adran 33(2) i (6) yn gymwys mewn perthynas â’r gweithredwr,</p>	

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
	<p>subsections having effect as though they were references to the operator.</p> <p>(12) In this section—</p> <p>“collective investment scheme” (“cynllun buddsoddi torfol”) has the meaning given by section 235 of the Financial Services and Markets Act 2000 (c.8);</p> <p>“operator” (“gweithredwr”)—</p> <p>(a) in relation to a co-ownership authorised contractual scheme constituted under the law of the United Kingdom, has the meaning given by section 237(2) of the Financial Services and Markets Act 2000 (c.8), and</p> <p>(b) in relation to a collective investment scheme treated as a co-ownership authorised contractual scheme by virtue of subsection (6) (equivalent EEA schemes), means the corporate body responsible for the management of the scheme (however</p>	<p>ac mae'r cyfeiriadau at gwmni yn yr is-adrannau hynny yn cael effaith fel pe baent yn gyfeiriadau at y gweithredwr.</p> <p>(12) Yn yr adran hon—</p> <p>mae “cyfranogwr” i'w ddarllen yn unol â “participant” yn adran 235 o Ddeddf Gwasanaethau a Marchnadoedd Ariannol 2000 (p.8);</p> <p>mae i “cynllun buddsoddi torfol” yr ystyr a roddir i “collective investment scheme” gan adran 235 o Ddeddf Gwasanaethau a Marchnadoedd Ariannol 2000 (p.8);</p> <p>mewn perthynas â “gweithredwr” (“operator”)—</p> <p>(a) mewn perthynas â chynllun contractiol awdurdodedig cyfberchnogaeth a gyfansoddir o dan gyfraith y Deyrnas Unedig, mae i “gweithredwr” yr ystyr a roddir i “operator” gan adran 237(2) o Ddeddf Gwasanaethau a Marchnadoedd Ariannol 2000 (p.8), a</p> <p>(b) mewn perthynas â chynllun buddsoddi torfol a drinnir fel cynllun contractiol awdurdodedig cyfberchnogaeth yn rhinwedd is-adran (6) (cynlluniau cyfatebol yr AEE), ystyr “gweithredwr” yw'r corff corfforaethol sy'n gyfrifol am reoli'r cynllun (ym mha fodd bynnag y'i</p>	

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
	<p>described);</p> <p>“participant” (“cyfranogwr”) is to be read in accordance with section 235 of the Financial Services and Markets Act 2000 (c.8).’.</p>	<p>disgrifir).’.</p>	
2	<p>Section 57, page 34, line 28, after ‘consideration.’, insert—</p> <p>‘, or</p> <p>( ) if that date cannot be predicted, the fifth anniversary of the effective date of the transaction (or, where the expected end date is changed under section 61, the fifth anniversary of the previous expected end date).’.</p>	<p>Adran 57, tudalen 34, llinell 29, ar ôl ‘ohiriedig.’, mewnosoder—</p> <p>‘, neu</p> <p>( ) os na ellir rhagfynegi'r dyddiad hwnnw, bum mlynedd i'r dyddiad y mae'r trafodiad yn cael effaith (neu, pan newidir y dyddiad terfyn disgwylidig o dan adran 61, bum mlynedd i'r dyddiad terfyn disgwylidig blaenorol).’.</p>	<p>The purpose of the amendment is to change the meaning of the expected end date in relation to the deferral rules.</p> <p>The effect of the amendment is that, when making a request to defer tax, if the taxpayer is not able to predict a date by when any uncertain or contingent consideration may be ascertained, the fifth anniversary of the effective date of the transaction may be used as the end date for the deferral period.</p>
3	<p>Section 60, page 35, line 33, after ‘of’, insert ‘the’.</p>	<p>Nid oes angen diwygio'r fersiwn Cymraeg.</p> <p>There is no need to amend the Welsh version.</p>	<p>A technical amendment to improve the clarity of drafting.</p>
4	<p>Section 60, page 35, line 36, leave out ‘deferral period ends’ and insert ‘deferred amount is required to be paid’.</p>	<p>Adran 60, tudalen 35, llinell 35, hepgorer ‘daw’r cyfnod gohirio i ben’ a mewnosoder ‘mae’n ofynnol talu’r swm gohiriedig’.</p>	<p>The purpose of this amendment is to set interest running on a deferred amount on the day following the day when the deferred amount is required to be paid. Currently, subsection (1) sets interest running on a deferred amount on the same day as payment is required.</p> <p>The effect of this amendment is to avoid an anomalous situation where, even if the taxpayer paid</p>

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
			the deferred amount on the day required by section 60(1)a, one day's worth of interest would have accrued.
5	<p>Section 60, page 36, line 4, leave out –</p> <p>‘in accordance with section 56, and</p> <p>(b) despite section 157(3) of TCMA, the late payment interest start date for the refused amount is the date after the date on which the buyer receives notice of WRA’s decision (and Chapter 1 of Part 6 of TCMA is to be read accordingly)’</p> <p>and insert –</p> <p>‘by the end of the later of –</p> <ul style="list-style-type: none"> <li>(i) the date on which the buyer receives notice of WRA’s decision, or</li> <li>(ii) the date on which the amount would otherwise be required to be paid in accordance with section 56, and</li> </ul> <p>(b) the late payment interest start date for the refused amount is the later of—</p> <ul style="list-style-type: none"> <li>(i) the date after the date on which the refused amount is required to be paid, or</li> <li>(ii) the date which would</li> </ul>	<p>Adran 60, tudalen 36, llinell 4, hepgorer—</p> <p>‘yn unol ag adran 56, a</p> <p>(b) er gwaethaf adran 157(3) o DCRhT, dyddiad dechrau’r llog taliadau hwyr ar gyfer y swm a wrthodir yw’r dyddiad ar ôl y dyddiad y mae’r prynwr yn derbyn hysbysiad o benderfyniad ACC (ac mae Pennod 1 o Ran 6 o DCRhT i’w darllen yn unol a hynny)’</p> <p>a mewnosoder—</p> <p>‘erbyn diwedd yr hwyr af o—</p> <ul style="list-style-type: none"> <li>(i) y dyddiad y mae’r prynwr yn cael ei hysbysu am benderfyniad ACC, neu</li> <li>(ii) y dyddiad y byddai’n ofynnol talu’r swm fel arall yn unol ag adran 56, a</li> </ul> <p>(b) dyddiad dechrau’r llog taliadau hwyr ar gyfer y swm a wrthodir yw’r hwyr af o—</p> <ul style="list-style-type: none"> <li>(i) y diwrnod ar ôl y dyddiad y mae’n ofynnol talu’r swm a wrthodir, neu</li> <li>(ii) y dyddiad a fyddai’n cael ei bennu fel arall o dan adran</li> </ul>	<p>The purpose of this amendment is to change the day on which payment is required of an amount of tax in respect of which deferral is refused, so that rather than being in every case the filing date (under section 56), it is the later of the day on which the notice of refusal is given and the filing date. Paragraph (b) of the amendment also changes the late payment interest start date to match.</p> <p>The effect of this amendment is to clarify when a taxpayer is required to pay tax in respect of which a deferral request has been refused – and when interest runs on that amount. In particular, the amendment clarifies the effect in a case where WRA refuses a request before the relevant filing date.</p>

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
	otherwise be specified under section 157(3) of TCMA as the late payment interest start date in relation to that amount.’.	157(3) o DCRhT fel dyddiad dechrau'r llog taliadau hwyr mewn perthynas â'r swm hwnnw.’.	
6	Section 63, page 37, line 15, after ‘with’, insert ‘the’.	Nid oes angen diwygio'r fersiwn Cymraeg. There is no need to amend the Welsh version.	A technical amendment to improve the clarity of drafting.
7	Section 71, page 44, line 38, leave out— ‘subsections (4) and (5) so as to change or clarify the cases where use of a building is, or is not to be, use of a building as a dwelling for the purposes of subsection (1); (b) amend or repeal subsection (9)’ and insert ‘this section’.	Adran 71, tudalen 44, llinell 39, hepgorer— ‘— (a) diwygio is-adrannau (4) a (5) er mwyn newid neu egluro'r achosion pan fo'r defnydd o adeilad, neu pan na fo'r defnydd o adeilad, yn ddefnydd o adeilad fel annedd at ddibenion is-adran (1); (b) diwygio neu ddiddymu is-adran (9) a mewnosoder ‘ddiwygio'r adran hon’.	The purpose of this amendment is to broaden the existing provision to allow an amendment of any provision within section 71 which set out definitions of “residential property” and “non-residential property”. Currently, only specific subsections (4) and (5) within section 71 may be amended.  The effect of this amendment is to allow the Welsh Ministers to make regulations to change all aspects of the definition of “residential property” and “non-residential property” if required.
8	Schedule 10, page 131, line 11, after ‘interest’, insert ‘to’.	Nid oes angen diwygio'r fersiwn Cymraeg. There is no need to amend the Welsh version.	A technical amendment to improve the clarity of drafting.
9	Schedule 12, page 140, line 2, leave out ‘4’ and insert ‘5’.	Atodlen 12, tudalen 140, llinell 2, hepgorer ‘4’ a mewnosoder ‘5’.	A technical amendment to improve the clarity of drafting.
10	Schedule 22, page 199, after line 5, insert— ‘[] In section 1 (overview of Act), after paragraph (b) insert— “(ba) Part 3A makes provision about counteracting	Atodlen 22, tudalen 199, ar ôl llinell 4, mewnosoder— ‘[] Yn adran 1 (trosolwg o'r Ddeddf), ar ôl paragraff (b) mewnosoder— “(ba) mae Rhan 3A yn gwneud darpariaeth ynghylch	The purpose of this amendment is to insert a new paragraph (ba) into section 1 of the Tax Collection and Management (Wales) Act 2016 (TCMA) to include a reference in its overview to the General anti-avoidance rule inserted into the Act by Part 7 of this

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
	avoidance arrangements in relation to devolved taxes;”.	gwrthweithio trefniadau osgoi trethi mewn perthynas â threthi datganoledig;”.	Bill.
11	Schedule 22, page 199, line 15, after ‘(2)’, insert— ‘— ( ) for “day”, in both places where it occurs, substitute “date”;’.	Atodlen 22, tudalen 199, llinell 15, ar ôl ‘(2)’, mewnosoder— ‘— ( ) yn lle “diwrnod”, yn y tri lle y mae’n ymddangos, rhodder “dyddiad”;’.	The purpose of this amendment is to replace the word “day” with “date” in section 38(2) of the TCMA. The effect of this amendment is to ensure consistency of terminology used throughout the enactment.
12	Schedule 22, page 199, line 26, after ‘(4)’, insert— ‘— (i) for “days” substitute “dates”;’.	Atodlen 22, tudalen 199, llinell 26, ar ôl ‘(4)’, mewnosoder— ‘— (i) yn lle “diwrnodau” rhodder “dyddiadau”;’.	The purpose of this amendment is to replace the word “days” with “dates” in section 38(4) of the TCMA. The effect of this amendment is to ensure consistency of terminology used throughout the enactment.
13	Schedule 22, page 201, after line 33, insert— ( ) in subsection (5), for “section 46” substitute “sections 45A and 46”.	Atodlen 22, tudalen 201, ar ôl llinell 33, mewnosoder— ( ) yn is-adran (5), yn lle “adran 46” rhodder “adrannau 45A a 46”.	This is a technical amendment arising in consequence of amendment 14.
14	Schedule 22, page 201, after line 33, insert— [ ] After section 45 insert— <b>“45A Amendment of tax return by taxpayer when enquiry is in progress</b> (1) This section applies if a person who has made a tax return	Atodlen 22, tudalen 201, ar ôl llinell 33, mewnosoder— [ ] Ar ôl adran 45 mewnosoder— <b>“45A Trethdalwr yn diwygio ffurflen dreth pan fydd ymholiad yn mynd rhagddo</b> (1) Mae’r adran hon yn gymwys os	The purpose of this amendment is to insert a new section 45A into TCMA to clarify the effect of an amendment made to a tax return by a taxpayer under section 41 TCMA. The effect of the amendment is to ensure that an amendment made to a tax return by a taxpayer under section 41 TCMA during an enquiry into that return does not automatically have effect. The amendment

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
	<p>amends it during the period when an enquiry into the return is in progress.</p> <p>(2) For the purposes of section 44 (scope of enquiry) the amendment is to be treated as something contained in the tax return.</p> <p>(3) The amendment takes effect on the day on which the enquiry is completed unless WRA states in the closure notice issued under section 50 that—</p> <p>(a) The amendment has been taken into account in formulating the amendments required to give effect to WRA's conclusions, or</p> <p>(b) WRA's conclusion is that the amendment is incorrect.”.</p>	<p>yw person sydd wedi dychwelyd ffurflen dreth yn ei diwygio yn ystod y cyfnod pan fydd ymholiad i'r ffurflen dreth yn mynd rhagddo.</p> <p>(2) At ddibenion adran 44 (cwmpas ymholiad) mae'r diwygiad i'w drin fel rhywbeth a gynhwysir ar y ffurflen dreth.</p> <p>(3) Mae'r diwygiad yn cael effaith ar y diwrnod y mae'r ymholiad yn cael ei gwblhau oni bai bod ACC yn datgan yn yr hysbysiad cau a ddyroddir o dan adran 50—</p> <p>(a) bod y diwygiad wedi ei ystyried wrth lunio'r diwygiadau sy'n ofynnol i roi effaith i gasgliadau ACC, neu</p> <p>(b) mai casgliad ACC yw bod y diwygiad yn anghywir.”.</p>	<p>made by the taxpayer will have effect on the completion of the enquiry, unless WRA states otherwise in the closure notice issued under section 50 TCMA.</p>
15	<p>Schedule 22, page 202, after line 26, insert—</p> <p>'[] In section 61 (assessment procedure), omit subsection (3).'</p>	<p>Atodlen 22, tudalen 202, ar ôl llinell 31, mewnosoder—</p> <p>'[] Yn adran 61 (y weithdrefn asesu), hepgorer is-adran (3).'</p>	<p>The purpose of this amendment is to insert a new paragraph 18 into Schedule 22 which will amend section 61 TCMA by omitting subsection (3).</p> <p>The effect of this amendment is to enable WRA to alter or withdraw a WRA assessment after it has been issued to the taxpayer.</p>

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
16	<p>Schedule 22, page 203, line 32, leave out 'date on which the rejected regulations cease to have effect' and insert— 'later of—</p> <p>(a) the date on which the rejected regulations cease to have effect, or</p> <p>(b) the filing date for a tax return containing an assessment of tax chargeable calculated using the tax bands and tax rates specified in the rejected regulations.'</p>	<p>Atodlen 22, tudalen 203, llinell 32, hepgorer 'dyddiad y mae'r rheoliadau a wrthodir yn peidio â chael effaith' a mewnosoder—</p> <p>'hwyraf o—</p> <p>(a) y dyddiad y mae'r rheoliadau a wrthodir yn peidio â chael effaith, neu</p> <p>(b) dyddiad ffeilio ffurflen dreth sy'n cynnwys asesiad o'r dreth sydd i'w chodi a gyfrifir gan ddefnyddio'r bandiau treth â'r cyfraddau treth a bennir yn y rheoliadau a wrthodir'.</p>	<p>The purpose of the amendment is to insert a new paragraph (b) into new section 63A(4) TCMA.</p> <p>The effect of this amendment is to enable a taxpayer to make a claim for relief under section 63A where an enactment requires the taxpayer to make a subsequent return or later return under one of the provisions listed in section 26(5).</p>
17	<p>Schedule 22, page 207, line 1, leave out Table A1.</p>	<p>Atodlen 22, tudalen 207, llinell 1, hepgorer Tabl A1.</p>	<p>The purpose of this amendment is to remove a table containing the circumstances in which late payment penalties will arise for LTT.</p>
18	<p>Schedule 22, page 207, after line 1, insert—</p> <p><i>[For ease of reading Table A1 is reproduced at Annex A.]</i></p>	<p>Atodlen 22, tudalen 207, ar ôl llinell 1, mewnosoder—</p> <p><i>[Er hwylustod darllen, atgynhyrchir Tabl A1 yn Atodiad A].</i></p>	<p>The purpose of this amendment is to insert an updated table containing the circumstances in which late payment penalties will arise in relation to LDT, and make a small number of changes to the late payment penalty dates for LTT.</p> <p>The effect of this amendment is to provide for an updated table which sets out when a taxpayer will be liable to a late payment penalty when an amount of LDT or LTT is not paid on time.</p> <p>The updated table also makes a small number of</p>

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
			changes to the date on which a person will become liable to a late payment penalty. These changes relate to cases where an amount of tax has not been paid following an amendment or correction to a tax return, or a WRA assessment. In these cases, the updated table provides that taxpayers will be liable to a late payment penalty if the amount of tax has not been paid 30 days after the amount should have been paid.
19	Schedule 22, page 208, after line 27, insert— '(5) The Welsh Ministers may by regulations modify Table A1.'	Atodlen 22, tudalen 208, ar ôl llinell 29, mewnosoder— '(5) Caiff Gweinidogion Cymru addasu Tabl A1 drwy reoliadau.'	The purpose of this amendment is to add a new subsection to section 122 of TCMA containing a power to make regulations to amend Table A1, inserted by amendment 18.  The effect of this amendment is to provide the Welsh Ministers with a regulation-making power to amend the type of devolved tax, amount of tax, or penalty dates included at Table A1 (see Annex 1) in relation to late payment penalties. Under amendment 22, regulations made under this power will follow the affirmative procedure.
20	Schedule 22, page 208, line 32, leave out '5 months beginning with the day after' and insert '6 months beginning with the day falling 30 days before'.	Atodlen 22, tudalen 208, llinell 36, hepgorer '5 mis sy'n dechrau â'r diwrnod ar ôl' a mewnosoder '6 mis sy'n dechrau â'r diwrnod sydd 30 o ddiwrnodau cyn'.	The purpose of this amendment is to alter the description of the period after which a person becomes liable to further late penalties  The effect of the amendment is to ensure consistency between the further late payment penalty dates and the failure to make a return penalty dates in sections 119 and 120 TCMA.
21	Schedule 22, page 208, line 36, leave out '11 months beginning with the day after' and insert '12 months beginning with the day falling 30 days	Atodlen 22, tudalen 208, llinell 40, hepgorer '11 mis sy'n dechrau â'r diwrnod ar ôl' a mewnosoder '12 mis sy'n dechrau â'r diwrnod sydd 30 o ddiwrnodau cyn'.	The purpose of this amendment is to alter the description of the period after which a person becomes liable to further late penalties.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
	before’.		The effect of the amendment is to ensure consistency between the further late payment penalty dates and the failure to make a return penalty dates in sections 119 and 120 TCMA.
22	Schedule 22, page 219, after line 14, insert – ‘[ ] In section 189 (regulations), in subsection (2), after “18(2)” insert “122(5),”.’.	Atodlen 22, tudalen 219, ar ôl llinell 14, mewnosoder— ‘[ ] Yn adran 189 (rheoliadau), yn is-adran (2), ar ôl “18(2)” mewnosoder “122(5),”.’.	This amendment is consequential on amendment 19  The purpose of the amendment is to amend section 189 TCMA to insert a reference to the new regulation-making power introduced by amendment 19.  The effect of this amendment will be that regulations made under section 122(5) TCMA will be subject to the affirmative procedure.
23	Schedule 22, page 219, after line 19, insert — “(1B) If the person to whom the notice is issued cannot reasonably ascertain the effect of the notice because of a mistake in it or omission from it (including a mistake or omission relating to the person’s name), the notice is to be treated as not having been issued.”’.	Atodlen 22, tudalen 219, ar ôl llinell 19, mewnosoder—  ‘(1B) Os na all y person y dyroddir yr hysbysiad iddo ganfod yn rhesymol effaith yr hysbysiad oherwydd camgymeriad ynddo neu hepgoriad ohono (gan gynnwys camgymeriad neu hepgoriad sy’n ymwneud ag enw’r person), mae’r hysbysiad i’w drin fel pe na bai wedi ei ddyroddi.”’.	The purpose of this amendment is to amend section 190 TCMA to insert a new subsection (1B).  The effect of this amendment is to ensure that minor errors in a document issued by WRA do not jeopardise the status of that document.

## ANNEX A

**Table A1:**

Item	Devolved Tax	Amount of Tax	Penalty date
1	Land transaction tax	Amount (or additional amount) payable as a result of a tax return made by the buyer in a land transaction (unless the amount falls within item 8 or 9).	The date falling 30 days after the filing date for the return.
2	Landfill disposals tax	Amount stated in a tax return.	The date falling 30 days after the filing date for the return.
3	Any devolved tax	Amount payable as a result of a WRA determination made in place of a tax return.	The date falling 30 days after the date by which WRA believes the tax return was required to be made.
4	Any devolved tax	Amount payable as a result of a WRA assessment made in place of a tax return (unless the amount falls within item 7).	The date falling 30 days after the date by which WRA believes the tax return was required to be made.
5	Any devolved tax	Amount (or additional amount) payable as a result of a WRA assessment made where a tax return has been made.	The date falling 30 days after the date by which the amount (or additional amount) is required to be paid.
6	Any devolved tax	Amount (or additional amount) payable as a result of an amendment or a correction to a tax return.	The date falling 30 days after the date by which the amount (or additional amount) is required to be paid.
7	Any devolved tax	Amount (or additional amount) payable as a result of a WRA assessment made for the purposes of making an adjustment to counteract a tax advantage (see Part 3A) in a case where a tax return which WRA has reason to believe was required to be made has not in fact been made.	The date falling 30 days after the date by which the amount (or additional amount) is required to be paid.

8	Land transaction tax	Where a deferral request is made under section 57 of LTTA, a deferred amount required to be paid by virtue of section 60(1) of that Act.	The date falling 30 days after the date by which the deferred amount is required to be paid.
9	Land transaction tax	Where a deferral request is made under section 57 of LTTA, a refused amount within the meaning of section 60(2)(a) of that Act.	The date falling 30 days after the date by which the refused amount is required to be paid.
10	Landfill disposals tax	Amount charged by a charging notice issued under section 48 or 49 of LDTA.	The date falling 30 days after the date by which the amount is required to be paid.
11	Any devolved tax	A postponed amount within the meaning of section 181G(2).	The date falling 30 days after the date on which the postponement period ends (see section 181G as to the calculation of postponement periods).

**Tabl A1**

<b>Eitem</b>	<b>Y dreth ddatganoledig</b>	<b>Swm y dreth</b>	<b>Y dyddiad cosbi</b>
1	Treth trafodiadau tir	Swm (neu swm ychwanegol) sy'n daladwy o ganlyniad i ffurflen dreth a ddychwelir gan y prynwr mewn trafodiad tir (oni bai bod y swm o fewn eitem 8 neu 9).	Y dyddiad sydd 30 o ddiwrnodau ar ôldyddiad ffeilio'r ffurflen dreth.
2	Treth gwarediadau tirlenwi	Swm a ddatgenir mewn ffurflen dreth.	Y dyddiad sydd 30 o ddiwrnodau ar ôldyddiad ffeilio'r ffurflen dreth.
3	Unrhyw dreth ddatganoledig	Swm sy'n daladwy o ganlyniad i ddyfarniad ACC a wneir yn lle ffurflen dreth.	Y dyddiad sydd 30 o ddiwrnodau ar ôl y dyddiad erbyn pryd y mae ACC yn credu iddi fod yn ofynnol dychwelyd y ffurflen dreth.
4	Unrhyw dreth ddatganoledig	Swm sy'n daladwy o ganlyniad i asesiad ACC a wneir yn lle ffurflen dreth (oni bai bod y swm o fewn eitem 7).	Y dyddiad sydd 30 o ddiwrnodau ar ôl y dyddiad erbyn pryd y mae ACC yn credu iddi fod yn ofynnol dychwelyd y ffurflen dreth.
5	Unrhyw dreth ddatganoledig	Swm (neu swm ychwanegol) sy'n daladwy o ganlyniad i asesiad ACC a wneir pan fo ffurflen dreth wedi ei dychwelyd.	Y dyddiad sydd 30 o ddiwrnodau ar ôl y dyddiad erbyn pryd y mae'n ofynnol talu'rswm (neu'r swm ychwanegol).

6	Unrhyw dreth ddatganoledig	Swm (neu swm ychwanegol) sy'n daladwy o ganlyniad i ddiwygiad neu gywiriad l ffurflen dreth.	Y dyddiadsydd 30 o ddiwrnodau ar ôl y dyddiad erbyn pryd y mae'n ofynnol talu'r swm (neu'r swm ychwanegol).
7	Unrhyw dreth ddatganoledig	Swm (neu swm ychwanegol) sy'n daladwy o ganlyniad i asesiad ACC a wneir at ddibenion gwneud addasiad i wrthweithio mantais drethiannol (gweler Rhan 3A) mewn achos pan na fo ffurflen dreth y mae gan ACC reswm i gredu ei bod yn ofynnol ei dychwelyd wedi ei dychwelyd mewn gwirionedd.	Y dyddiadsydd 30 o ddiwrnodau ar ôl y dyddiad erbyn pryd y mae'n ofynnol talu'r swm (neu'rswm ychwanegol).
8	Treth trafodiadau tir	Pan wneir cais gohirio o dan adran 57 o DTTT, swm gohiriedig y mae'n ofynnol ei dalu yn rhinwedd adran 60(1) o'r Ddeddf honno.	Y dyddiad sydd 30 o ddiwrnodau ar ôl y dyddiad erbyn pryd y mae'n ofynnol talu'r swm gohiriedig.
9	Treth trafodiadau tir	Pan wneir cais gohirio o dan adran 57 o DTTT, swm a wrthodir o fewn ystyr adran 60(2)(a) o'r Ddeddf honno.	Y dyddiad sydd 30 o ddiwrnodau ar ôl y dyddiad erbyn pryd y mae'n ofynnol talu'r swm a wrthodir.
10	Treth gwarediadau tirlenwi	Swm a godir gan hysbysiad codi treth a ddyroddir o dan adran 48 neu 49 o DTGT.	Y dyddiad sydd 30 o ddiwrnodau ar ôl y dyddiad erbyn pryd y mae'n ofynnol talu'r swm.
11	Unrhyw dreth ddatganoledig	Swm gohiriedig o fewn ystyr adran 181G(2).	Y dyddiad sydd 30 o ddiwrnodau ar ôl y dyddiad y mae'r cyfnod gohirio yn dod l ben(gweler adran 181G ynglŷn â chyfrifo cyfnodau gohirio).