

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 **Thursday 26 January**.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
24.	Section 24, page 13, line 22, after 'transactions,' insert— '() higher rates residential property transactions,'	Adran 24, tudalen 13, llinell 22, hepgorer 'a' a mewnosoder— '() trafodiadau eiddo preswyl cyfraddau uwch, ac'.	The purpose of this amendment is to make provision for higher rates of land transaction tax, which will apply to purchases of additional residential properties. The effect of this amendment is to set out the types of chargeable transactions for land transaction tax to also include higher rates residential property transactions.
25.	Section 24, page 13, line 26, after '(1)', insert '(a) and (b)'.	Adran 24, tudalen 13, llinell 27, ar ôl '(1)', mewnosoder '(a) a (b)'.	This is a technical amendment consequential to amendment 26
26.	Section 24, page 13, after line 32, insert— '() Regulations under subsection (1)(<i>paragraph to be inserted by Amendment 24</i>) must specify— (a) three or more tax bands, (b) an applicable tax rate for each band which— (i) must, in respect of any higher rates residential property transaction, be higher than the highest rate that would be applicable to any amount	Adran 24, tudalen 13, ar ôl llinell 33, mewnosoder— '() Rhaid i reoliadau o dan is-adran (1)(<i>y paragraff sy'n cael ei fewnosod gan Welliant 24</i>) bennu— (a) tri band treth neu ragor, (b) cyfradd dreth gymwys ar gyfer pob band— (i) y mae'n rhaid iddi, mewn cysylltiad ag unrhyw drafodiad eiddo preswyl cyfraddau uwch, fod yn uwch na'r gyfradd uchaf a fyddai'n gymwys i unrhyw	The purpose of this amendment is to make provision for higher rates of land transaction tax, which will apply to purchases of additional residential properties. The effect of this amendment is to set out how the higher rates will be charged and calculated. The amendment specifies that the higher rates must always be higher than the standard residential land transaction tax rates.

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	<p>within that band were that transaction a residential property transaction, and</p> <p>(ii) except in the case of the lowest band, is higher than the rate applicable to the band below it, and</p> <p>(c) a date on which the tax bands and tax rates apply in relation to transactions with an effective date on or after that date.’</p>	<p>swm o fewn y band hwnnw pe bai'r trafodiad yn drafodiad eiddo preswyl, a</p> <p>(ii) sydd, ac eithrio yn achos y band isaf, yn uwch na'r gyfradd sy'n gymwys i'r band oddi tano, ac</p> <p>(c) dyddiad pan fo'r bandiau treth a'r cyfraddau treth yn gymwys mewn perthynas â thrafodiadau sy'n cael effaith ar y dyddiad hwnnw neu wedi hynny.’</p>	
27.	Section 24, page 14, line 1, after '(3)(d)', insert 'or (<i>subsection to be inserted by Amendment 26</i>)(c)'.	Adran 24, tudalen 14, llinell 1, ar ôl '(3)(d)', mewnosoder 'neu (<i>yr is-adran sy'n cael ei mewnosod gan Welliant 26</i>)(c)'.	This is a technical amendment consequential to amendments 26 and 41.
28.	Section 24, page 14, after line 7, insert— '() But if Schedule [<i>Schedule to be inserted by Amendment 41</i>] applies to a chargeable transaction it is a higher rates residential property transaction.’	Adran 24, tudalen 14, ar ôl llinell 7, mewnosoder— '() Ond os yw Atodlen [<i>yr Atodlen sy'n cael ei mewnosod gan Welliant 41</i>] yn gymwys i drafodiad trethadwy mae'n drafodiad eiddo preswyl cyfraddau uwch.’	This is a technical amendment consequential to amendment 41. The effect of this amendment is to specify when a transaction is a higher rates residential property transaction.
29.	Section 24, page 14, after line 16, insert— '(8) Schedule [<i>Schedule to be inserted by Amendment 41</i>] makes provision about higher rates residential property transactions. (9) The Welsh Ministers may by regulations amend Schedule [<i>Schedule to be inserted by</i>	Adran 24, tudalen 14, ar ôl llinell 18, mewnosoder— '(8) Mae Atodlen [<i>yr Atodlen sy'n cael ei mewnosod gan Welliant 41</i>] yn gwneud darpariaeth ynghylch trafodiadau eiddo preswyl cyfraddau uwch. (9) Caiff Gweinidogion Cymru ddiwygio Atodlen [<i>yr Atodlen sy'n cael ei mewnosod</i>	The purpose of this amendment is to introduce the new Schedule inserted by amendment 41 and provide the Welsh Ministers with a regulation-making power to amend the Schedule if necessary. Any regulations will be subject to the affirmative procedure. The effect of this amendment is to make provision for the set of rules contained in the Schedule inserted by amendment 41 to be applied to higher rates

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	<i>Amendment 41]</i> ’.	<i>gan Welliant 41] drwy reoliadau. ’.</i>	residential property transactions and to enable the Welsh Ministers to amend these rules if a need to do so arises in the future. This amendment is consequential to amendment 41
30.	Section 26, page 15, line 18, leave out ‘(see section 24(3)(d))’.	Adran 26, tudalen 15, llinell 19, hepgorer ‘(gweler adran 24(3)(d))’.	This is a technical amendment consequential to amendment 41
31.	Section 26, page 15, line 26, leave out ‘or (5)’ and insert ‘, (5) or (the first subsection to be inserted by Amendment 32)’.	Adran 26, tudalen 15, llinell 28, hepgorer ‘neu (5)’ a mewnosoder ‘, (5) neu (yr is-adran gyntaf sy’n cael ei mewnosod gan Welliant 32)’.	This is a technical amendment resulting from amendment 32.
32.	Section 26, page 16, after line 8, insert— () This subsection applies where— (a) the buyer in the transaction makes a claim under section 63A of TCMA, (b) by virtue of subsection (5) of that section, the assessment of tax chargeable contained in a tax return made in relation to the transaction is treated as having been amended, and (c) a further return is required in relation to the transaction under— (i) a provision mentioned in subsection (5) of this section, or (ii) section 48 (further return where relief is withdrawn), or	Adran 26, tudalen 16, ar ôl llinell 10, mewnosoder— () Mae'r is-adran hon yn gymwys pan fo— (a) y prynwr yn y trafodiad yn gwneud hawliad o dan adran 63A o DCRhT, (b) yn rhinwedd is-adran (5) o'r adran honno, yr asesiad o'r dreth sydd i'w chodi a gynhwysir mewn ffurflen dreth a ddychwelir mewn perthynas â'r trafodiad yn cael ei drin fel pe bai wedi ei ddiwygio, ac (c) ffurflen dreth bellach yn ofynnol mewn perthynas â'r trafodiad o dan— (i) darpariaeth a grybwyllir yn is-adran (5) o'r adran hon, (ii) adran 48 (dychwelyd ffurflen dreth bellach pan dynnir rhyddhad yn ôl), neu	The purpose of this amendment is to insert a new subsection into section 26 of the Bill. The effect of this amendment is to clarify tax bands and tax rates applicable when regulations cease to have effect in cases where a further return is required under section 48 or one of the provisions listed in subsection (5).

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	<p>(iii) paragraph 24 of Schedule [Schedule to be inserted by Amendment 41] (return where transaction treated as higher rates residential property transaction).</p> <p>() But subsection (<i>the first subsection to be inserted by this amendment</i>) does not affect a return made before the claim is made under section 63A TCMA.’</p>	<p>(iii) paragraff 24 o Atodlen [yr Atodlen sy'n cael ei mewnosod gan Welliant 41] (dychwelyd ffurflen dreth pan fo trafodiad yn cael ei drin fel trafodiad eiddo preswyl cyfraddau uwch).</p> <p>() Ond nid yw is-adran (<i>yr is-adran gyntaf sy'n cael ei mewnosod gan y gwelliant hwn</i>) yn effeithio ar ffurflen dreth a ddychwelir cyn i'r hawliad gael ei wneud o dan adran 63A o DCRhT.’</p>	
33.	<p>Section 51, page 31, after line 14, insert—</p> <p>‘(e) paragraph 24(4)(a) of Schedule [Schedule to be inserted by Amendment 41].’</p>	<p>Adran 51, tudalen 31, ar ôl llinell 14, mewnosoder—</p> <p>‘(e) paragraff 24(4)(a) o Atodlen [yr Atodlen sy'n cael ei mewnosod gan Welliant 41].’</p>	<p>The purpose of this amendment is to expand the list of provisions outlined in Section 51(2) to include the period of time allowed to submit a return in relation to a higher rates transaction.</p> <p>The effect of this amendment is to provide Welsh Ministers with a power to make regulations amending the time being specified to submit a return in relation to a higher rates transaction.</p> <p>This amendment is consequential to amendment 41</p>
34.	<p>Section 52, page 31, after line 33, insert—</p> <p>‘() in relation to a return under paragraph 24 of Schedule [Schedule to be inserted by Amendment 41], the date on which the interim period that applies in accordance with paragraph 9(5) or 18(5) of that Schedule ended, and’.</p>	<p>Adran 52, tudalen 31, ar ôl llinell 33, mewnosoder—</p> <p>‘() mewn perthynas â ffurflen dreth a ddychwelir o dan baragraff 24 o Atodlen [yr Atodlen sy'n cael ei mewnosod gan Welliant 41], y dyddiad y daeth y cyfnod interim sy'n gymwys yn unol â pharagraff 9(5) neu 18(5) o'r Atodlen honno i ben,</p>	<p>The purpose of this amendment is to include the effective date of the transaction for higher rates transactions under the declaration within a return required by section 52.</p> <p>The effect of this amendment is to clarify the information required within a return required under section 52.</p>

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		ac’.	This amendment is consequential to amendment 41
35.	Section 74, page 45, after line 18, insert— “child” (“ <i>plentyn</i> ”) means a person under the age of 18;’.	Adran 74, tudalen 46, ar ôl llinell 3, mewnosoder— ‘ystyr “ <i>plentyn</i> ” (“ <i>child</i> ”) yw person o dan 18 oed;’.	The purpose of this amendment is to provide for the definition of ‘child’. The effect of this amendment is to provide clarity. The amendment is consequential to amendment 41.
36.	Section 77, page 46, after line 32, insert— () section 24(<i>the second subsection to be inserted by Amendment 29</i>) (higher rates residential property transactions);’.	Adran 77, tudalen 46, ar ôl llinell 35, mewnosoder— () adran 24(<i>yr ail is-adran sy’n cael ei mewnosod gan Welliant 29</i>) (trafodiadau eiddo preswyl cyfraddau uwch);’.	This amendment is consequential on amendment 29 The purpose of this amendment is to insert into section 77(2) a reference to the regulation-making power inserted by amendment 29 to amend the new schedule regarding higher rates residential property transactions The effect of this amendment is to make the use of this regulation making power subject to the affirmative procedure.
37.	Section 77, page 46, after line 34, insert— () section 34(6) (unit trusts);’.	Adran 77, tudalen 46, ar ôl llinell 37, mewnosoder— () adran 34(6) (cynlluniau ymddiriedolaeth unedau);’.	The purpose of this amendment is to insert into section 77(2) a cross-reference to the regulation-making power to specify a scheme is not treated as a unit trust scheme at section 34(6) of the Bill. The effect of this amendment is to make the use of this regulation making power subject to the affirmative procedure.

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38.	<p>Section 77, page 47, after line 1, insert—</p> <p>‘() section [<i>section to be inserted by Amendment 1</i>](8) (co-ownership authorised contractual schemes);’.</p>	<p>Adran 77, tudalen 47, ar ôl llinell 1, mewnosoder—</p> <p>‘() adran [<i>section to be inserted by Amendment 1</i>](8) (cynllun contractiol awdurdodedig cyfberchnogaeth);’.</p>	<p>This amendment is consequential on amendment [1].</p> <p>The purpose of the amendment is to insert into section 77(2) a reference to the new regulation-making power introduced by subsection (8) of amendment [1], to specify that a scheme is not treated as a co-ownership authorised contractual scheme.</p> <p>The effect of this amendment is to make the use of this regulation-making subject to the affirmative procedure.</p>
39.	<p>Section 77, page 47, after line 13, insert—</p> <p>‘() paragraph [<i>paragraph to be inserted by Amendment 42</i>] of that Schedule (power to amend or repeal paragraphs 34 to 36);’</p>	<p>Adran 77, tudalen 47, ar ôl llinell 13, mewnosoder—</p> <p>‘() paragraff [<i>y paragraff sy'n cael ei fewnosod gan Welliant 42</i>] o'r Atodlen honno (pŵer i ddiwygio neu ddiddymu paragraffau 34 i 36);’.</p>	<p>This amendment is consequential on amendment 42.</p> <p>The purpose of this amendment is to insert into section 77 (2) a cross-reference to the regulation-making power at paragraph 37 of Schedule 5 , to amend or repeal paragraphs 34 to 36 of that Schedule in relation to the calculation of the amount of tax chargeable on acquisition of a non-residential lease.</p> <p>The effect of this amendment is to make the use of this regulation making power subject to the affirmative procedure.</p>
40.	<p>Schedule 1, page 49, after line 11, insert—</p> <p>‘() Schedule [<i>Schedule to be inserted by Amendment 41</i>] makes provision about higher rates residential property transactions;’.</p>	<p>Atodlen 1, tudalen 49, ar ôl llinell 12, mewnosoder—</p> <p>‘() mae Atodlen [<i>yr Atodlen sy'n cael ei mewnosod gan Welliant 41</i>] yn gwneud darpariaeth ynghylch trafodiadau eiddo preswyl cyfraddau uwch;’.</p>	<p>The purpose of this amendment is to include the new schedule on the higher rates on additional residential property transactions in the overview of schedules.</p> <p>This amendment is consequential to amendment 41</p>

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41.	<p>Page 75, after line 24, insert a new schedule—</p> <p>‘SCHEDULE 5</p> <p><i>(as introduced by section 24(the first subsection to be inserted by Amendment 29)</i></p> <p>HIGHER RATES RESIDENTIAL PROPERTY TRANSACTIONS</p> <p>PART 1</p> <p>INTRODUCTORY</p> <p><i>Overview</i></p> <p>1 (1) This Schedule makes provision about higher rates residential property transactions.</p> <p>(2) This Schedule is arranged as follows —</p> <p>(a) Part 2 describes the chargeable transactions that are higher rates residential property transactions where the buyer is an individual and the transaction involves a dwelling;</p> <p>(b) Part 3 describes the chargeable transactions that are higher rates residential property transactions where the buyer is an individual and the transaction involves multiple dwellings;</p> <p>(c) Part 4 describes the chargeable transactions that are higher rates</p>	<p>Tudalen 75, ar ôl llinell 26, mewnosoder atodlen newydd—</p> <p>ATODLEN 5</p> <p><i>(a gyflwynir gan adran 24(yr is-adran gyntaf sy'n cael ei mewnosod gan Welliant 29)</i></p> <p>TRAFODIADAU EIDDO PRESWYL CYFRADDAU UWCH</p> <p>RHAN 1</p> <p>RHAGARWEINIAD</p> <p><i>Trosolwg</i></p> <p>1 (1) Mae'r Atodlen hon yn gwneud darpariaeth ynghylch trafodiadau eiddo preswyl cyfraddau uwch.</p> <p>(2) Mae'r Atodlen hon wedi ei threfnu fel a ganlyn—</p> <p>(a) mae Rhan 2 yn disgrifio'r trafodiadau trethadwy sy'n drafodiadau eiddo preswyl cyfraddau uwch pan fo'r prynwr yn unigolyn a'r trafodiad yn ymwneud ag annedd;</p> <p>(b) mae Rhan 3 yn disgrifio'r trafodiadau trethadwy sy'n drafodiadau eiddo preswyl cyfraddau uwch pan fo'r prynwr yn unigolyn a'r trafodiad yn ymwneud ag anheddau lluosog;</p>	<p>The purpose of this amendment is to insert a new Schedule to make provision for higher rates residential property transactions.</p> <p>The effect of this amendment is to set out the rules by which higher rates of land transaction tax will be applied to a purchase of an interest in an additional residential property where this purchase is in addition to an interest already held in another residential dwelling or where the purchase is made by a corporate body.</p> <p>This amendment specifies where additional residential property transactions are exempt from the higher rates. This includes Paragraphs 8 and 17, where the property being purchased is acquired to replace the buyer's or buyers' only or main residence; and Paragraph 26 where a major interest in a dwelling is retained by the buyer of a new only or main residence by virtue of being required to do so by Court order.</p> <p>This amendment also requires an assessment for the higher rates tax liability to be undertaken on intermediate transactions, that is where a property is purchased in Wales prior to replacing a main residence anywhere in the UK, at which point a further return must be submitted to the WRA with any tax due paid.</p>

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	<p>residential property transactions where the buyer is not an individual;</p> <p>(d) Part 5 contains supplementary provision, including about returns and about the application of the provisions in Parts 2, 3 and 4 in specified circumstances;</p> <p>(e) Parts 6 and 7 contain interpretative provision.</p> <p>PART 2</p> <p>BUYER IS AN INDIVIDUAL: SINGLE DWELLING TRANSACTIONS</p> <p><i>Introductory</i></p> <p>2 This Part sets out when a chargeable transaction is a “higher rates residential property transaction” for the purpose of regulations under section 24(1)(<i>paragraph to be inserted by Amendment 24</i>) in the case of a transaction involving a dwelling where the buyer is an individual.</p> <p><i>Higher rates residential property transactions</i></p> <p>3 (1) A chargeable transaction is a higher rates residential property transaction if—</p> <p>(a) it falls within sub-paragraph (2), and</p> <p>(b) paragraph 5 applies.</p> <p>(2) A transaction falls within this sub-</p>	<p>(c) mae Rhan 4 yn disgrifio'r trafodiadau trethadwy sy'n drafodiadau eiddo preswyl cyfraddau uwch pan na fo'r prynwr yn unigolyn;</p> <p>(d) mae Rhan 5 yn cynnwys darpariaeth atodol, gan gynnwys darpariaeth ynghylch dychwelyd ffurflenni treth ac ynghylch cymhwyso'r darpariaethau yn Rhannau 2, 3 a 4 o dan amgylchiadau penodedig;</p> <p>(e) mae Rhan 6 yn cynnwys darpariaeth ddehongli.</p> <p>RHAN 2</p> <p>PRYNWR SY'N UNIGOLYN: TRAFODIADAU ANNEDD UNIGOL</p> <p><i>Rhagarweiniad</i></p> <p>2 Mae'r Rhan hon yn nodi pa bryd y mae trafodiad trethadwy yn “trafodiad eiddo preswyl cyfraddau uwch” at ddiben rheoliadau o dan adran 24(1)(<i>y paragraff sy'n cael ei fewnosod gan Welliant 24</i>) yn achos trafodiad sy'n ymwneud ag annedd pan fo'r prynwr yn unigolyn.</p> <p><i>Trafodiadau eiddo preswyl cyfraddau uwch</i></p> <p>3 (1) Mae trafodiad trethadwy yn drafodiad eiddo preswyl cyfraddau uwch—</p>	

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	<p>paragraph if —</p> <p>(a) the buyer is an individual,</p> <p>(b) the main subject-matter of the transaction consists of a major interest in a dwelling (“the purchased dwelling”), and</p> <p>(c) the chargeable consideration for the transaction is £40,000 or more.</p> <p>(3) But a transaction does not fall within sub-paragraph (2) if at the end of the day that is the effective date of the transaction —</p> <p>(a) the purchased dwelling is subject to a lease,</p> <p>(b) the main subject-matter of the transaction is reversionary on that lease, and</p> <p>(c) the lease meets the conditions set out in sub-paragraph (4).</p> <p>(4) The conditions are that—</p> <p>(a) the lease is not held by a person connected with the buyer, and</p> <p>(b) the lease has an unexpired term of more than 21 years.</p> <p>(5) This paragraph applies subject to the exceptions provided for in—</p> <p>(a) paragraph 7 (interest in same dwelling exception), and</p>	<p>(a) os yw'n dod o fewn is-baragraff (2), a</p> <p>(b) os yw paragraff 5 yn gymwys.</p> <p>(2) Mae trafodiad yn dod o fewn yr is-baragraff hwn—</p> <p>(a) os yw'r prynwr yn unigolyn,</p> <p>(b) os yw prif destun y trafodiad ar ffurf prif fuddiant mewn annedd (“yr annedd a brynir”), ac</p> <p>(c) os yw'r gydnabyddiaeth drethadwy ar gyfer y trafodiad yn £40,000 neu ragor.</p> <p>(3) Ond nid yw trafodiad yn dod o fewn is-baragraff (2)—</p> <p>(a) os yw'r annedd a brynir yn ddarostyngedig i les,</p> <p>(b) os yw prif destun y trafodiad yn rifersiwn ar y les honno, ac</p> <p>(c) os yw'r les yn bodloni'r amodau a nodir yn is-baragraff ar ddiwedd y dydd ar y dyddiad y mae'r trafodiad yn cael effaith.</p> <p>(4) Yr amodau yw—</p> <p>(a) nad yw'r les yn cael ei dal gan berson sy'n gysylltiedig â'r prynwr, a</p> <p>(b) bod gan y les gyfnod o fwy na 21 o flynyddoedd yn weddill.</p> <p>(5) Mae'r paragraff hwn yn gymwys yn</p>	

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	<p>(b) paragraph 8 (replacement of main residence exception).</p> <p>(6) In this Part of this Schedule, “purchased dwelling” has the meaning given by sub-paragraph (2)(b).</p> <p>4 Where paragraph 9 applies, an intermediate transaction (within the meaning given by that paragraph) is to be treated as a higher rates residential property transaction.</p> <p><i>Buyer has a major interest in other dwelling</i></p> <p>5 (1) This paragraph applies in relation to a transaction if, at the end of the day that is the effective date of the transaction—</p> <p>(a) the buyer has a major interest in a dwelling other than the purchased dwelling, and</p> <p>(b) that interest has a market value of £40,000 or more.</p> <p>(2) But this paragraph does not apply if the interest described in sub-paragraph (1) is reversionary on a lease which—</p> <p>(a) is not held by a person connected with the buyer, and</p> <p>(b) has an unexpired term of more than 21 years.</p> <p><i>Two or more buyers</i></p> <p>6 Where there are two or more buyers who are</p>	<p>ddarostyngedig i'r eithriadau a ddarperir yn—</p> <p>(a) paragraff 7 (eithriad ar gyfer buddiant yn yr un annedd), a</p> <p>(b) paragraff 8 (eithriad ar gyfer disodli prif breswylfa).</p> <p>(6) Yn y Rhan hon o'r Atodlen hon, mae i “yr annedd a brynir” yr ystyr a roddir gan is-baragraff (2)(b).</p> <p>4 Pan fo paragraff 9 yn gymwys, mae rhyng-drafodiad (o fewn yr ystyr a roddir gan y paragraff hwnnw) i'w drin fel pe bai'n drafodiad eiddo preswyl cyfraddau uwch.</p> <p><i>Prynwr â phrif fuddiant mewn annedd arall</i></p> <p>5 (1) Mae'r paragraff hwn yn gymwys mewn perthynas â thrafodiad—</p> <p>(a) os oes gan y prynwr brif fuddiant mewn annedd ar wahân i'r annedd a brynir, a</p> <p>(b) os yw gwerth marchnadol y buddiant hwnnw yn £40,000 neu ragor, ar ddiwedd y dydd ar y dyddiad y mae'r trafodiad yn cael effaith.</p> <p>(2) Ond nid yw'r paragraff hwn yn gymwys os yw'r buddiant a ddisgrifir yn is-baragraff (1) yn rifersiwn ar les—</p> <p>(a) nad yw'n cael ei dal gan berson sy'n gysylltiedig â'r prynwr, a</p> <p>(b) sydd â chyfnod o fwy na 21 o</p>	

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	<p>individuals in a transaction—</p> <p>(a) the transaction is a higher rates residential property transaction if paragraph 3 applies in relation to any one of the buyers;</p> <p>(b) an intermediate transaction (within the meaning of paragraph 9(1)(c)) is to be treated as a higher rates residential property transaction if paragraph 9 applies in relation to any one of the buyers.</p> <p><i>Interest in same main residence exception</i></p> <p>7 A transaction is not a higher rates residential property transaction under paragraph 3 if the main subject-matter of the transaction is a major interest in a dwelling—</p> <p>(a) in which, immediately before the effective date of the transaction, the buyer had another major interest, and</p> <p>(b) which, immediately before and after the effective date of the transaction, is the buyer's only or main residence.</p> <p><i>Replacement of main residence exception</i></p> <p>8 (1) A transaction is not a higher rates residential property transaction under paragraph 3 if the purchased dwelling is a replacement for the</p>	<p>flynyddoedd yn weddill.</p> <p><i>Dau brynwr neu ragor</i></p> <p>6 Pan fo dau brynwr neu ragor sy'n unigolion mewn trafodiad—</p> <p>(a) mae'r trafodiad yn drafodiad eiddo preswyl cyfraddau uwch os yw paragraff 3 yn gymwys mewn perthynas ag unrhyw un neu ragor o'r prynwyr;</p> <p>(b) mae rhyng-drafodiad (o fewn ystyr paragraff 9(2)) i'w drin fel pe bai'n drafodiad eiddo preswyl cyfraddau uwch os yw paragraff 9 yn gymwys mewn perthynas ag unrhyw un neu ragor o'r prynwyr.</p> <p><i>Eithriad ar gyfer buddiant yn yr un brif breswylfa</i></p> <p>7 Nid yw trafodiad yn drafodiad eiddo preswyl cyfraddau uwch o dan baragraff 3 os yw prif destun y trafodiad yn brif fuddiant—</p> <p>(a) mewn annedd yr oedd gan y prynwr, yn union cyn y dyddiad y mae'r trafodiad yn cael effaith, brif fuddiant arall ynddi, a</p> <p>(b) mewn annedd sydd, yn union cyn ac ar ôl y dyddiad y mae'r trafodiad yn cael effaith, yn unig breswylfa neu'n brif breswylfa'r prynwr.</p> <p><i>Eithriad ar gyfer disodli prif breswylfa</i></p>	

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	<p>buyer's only or main residence.</p> <p>(2) For the purposes of this paragraph, the purchased dwelling is a replacement for the buyer's only or main residence if—</p> <p>(a) on the effective date of the transaction (“the transaction concerned”) the buyer intends the purchased dwelling to be the buyer's only or main residence,</p> <p>(b) in another land transaction (“the previous transaction”), the effective date of which was during the period of 3 years ending with the effective date of the transaction concerned, the buyer or the buyer's spouse or civil partner at the time disposed of a major interest in another dwelling (“the sold dwelling”),</p> <p>(c) immediately after the effective date of the previous transaction, neither the buyer nor the buyer's spouse or civil partner had a major interest in the sold dwelling,</p> <p>(d) at any time during the period of 3 years referred to in paragraph (b) the sold dwelling was the buyer's only or main residence, and</p> <p>(e) at no time during the period beginning with the effective date of</p>	<p>8 (1) Nid yw trafodiad yn drafodiad eiddo preswyl cyfraddau uwch o dan baragraff 3 os yw'r annedd a brynir yn disodli unig breswylfa neu brif breswylfa'r prynwr.</p> <p>(2) At ddibenion y paragraff hwn, mae'r annedd a brynir yn disodli unig breswylfa neu brif breswylfa'r prynwr—</p> <p>(a) os yw'r prynwr, ar y dyddiad y mae'r trafodiad (“y trafodiad o dan sylw”) yn cael effaith, yn bwriadu i'r annedd a brynir fod yn unig breswylfa neu'n brif breswylfa iddo,</p> <p>(b) os yw'r prynwr neu briod neu bartner sifil y prynwr ar y pryd, mewn trafodiad tir arall (“y trafodiad blaenorol”) a oedd yn cael effaith ar ddyddiad yn ystod y cyfnod o 3 blynedd sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith, wedi gwaredu prif fuddiant mewn annedd arall (“yr annedd a werthir”),</p> <p>(c) os nad oedd gan y prynwr na phriod neu bartner sifil y prynwr, yn union ar ôl y dyddiad yr oedd y trafodiad blaenorol yn cael effaith, unrhyw brif fuddiant yn yr annedd a werthir,</p> <p>(d) os yr annedd a werthir oedd unig breswylfa neu brif breswylfa'r prynwr ar unrhyw adeg yn ystod y</p>	

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	<p>the previous transaction and ending with the effective date of the transaction concerned has the buyer or the buyer's spouse or civil partner acquired a major interest in any other dwelling with the intention of it being the buyer's only or main residence.</p> <p>(3) Sub-paragraph (2)(c) does not apply in relation to a spouse or civil partner of the buyer's if the two of them were not living together on the effective date of the transaction concerned (for the meaning of "living together", see paragraph 25(3)).</p> <p>(4) For the purposes of this paragraph, the purchased dwelling may become a replacement for the buyer's only or main residence if—</p> <p>(a) on the effective date of the transaction ("the transaction concerned") the buyer intended the purchased dwelling to be the buyer's only or main residence,</p> <p>(b) in another land transaction the effective date of which is during the period of 3 years beginning with the day after the effective date of the transaction concerned, the buyer or the buyer's spouse or civil partner disposes of a major interest in another dwelling ("the sold</p>	<p>cyfnod o 3 blynedd y cyfeirir ato ym mharagraff (b), ac</p> <p>(e) os nad yw'r prynwr neu briod neu bartner sifil y prynwr, ar unrhyw adeg yn ystod y cyfnod sy'n dechrau â'r dyddiad yr oedd y trafodiad blaenorol yn cael effaith ac sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith, wedi caffael prif fuddiant mewn unrhyw annedd arall gyda'r bwriad iddi fod yn unig breswylfa neu'n brif breswylfa'r prynwr.</p> <p>(3) Nid yw is-baragraff (2)(c) yn gymwys i briod neu bartner sifil y prynwr os nad oedd y ddau ohonynt yn cyd-fyw ar y dyddiad yr oedd y trafodiad o dan sylw yn cael effaith (gweler paragraff 25(3) am ystyr "cyd-fyw").</p> <p>(4) At ddibenion y paragraff hwn, caiff yr annedd a brynir ddod yn annedd sy'n disodli unig breswylfa neu brif breswylfa'r prynwr—</p> <p>(a) os oedd y prynwr, ar y dyddiad y mae'r trafodiad ("y trafodiad o dan sylw") yn cael effaith, yn bwriadu i'r annedd a brynir fod yn unig breswylfa neu'n brif breswylfa iddo,</p> <p>(b) os yw'r prynwr neu briod, cyn-briod, partner sifil neu gyn-bartner sifil y prynwr, mewn trafodiad tir arall sy'n cael effaith ar ddyddiad yn ystod y cyfnod o 3 blynedd sy'n dechrau'r</p>	

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	<p>dwelling”),</p> <p>(c) immediately after the effective date of the previous transaction, neither the buyer nor the buyer’s spouse or civil partner had a major interest in the sold dwelling, and</p> <p>(d) at any time during the period of 3 years referred to in paragraph (b) the sold dwelling was the buyer’s only or main residence, and</p> <p>(5) Sub-paragraph (4)(c) does not apply in relation to a spouse or civil partner of the buyer if the two of them are not living together on the effective date of that other land transaction (for the meaning of “living together”, see paragraph 25(3)).</p> <p>(6) For further provision in connection with a dwelling becoming a replacement for the buyer’s only or main residence, see paragraph 23.</p> <p><i>Replacement of main residence: transactions during interim period</i></p> <p>9 (1) This paragraph applies where—</p> <p>(a) the buyer in an intermediate transaction replaces a main residence in another transaction, and</p> <p>(b) the effective date of the intermediate transaction is during the interim period.</p>	<p>diwrnod ar ôl y dyddiad y mae’r trafodiad o dan sylw yn cael effaith, yn gwaredu prif fuddiant mewn annedd arall (“yr annedd a werthir”),</p> <p>(c) os nad oes gan y prynwr na phriod neu bartner sifil y prynwr, yn union ar ôl y dyddiad y mae’r trafodiad tir arall hwnnw yn cael effaith, brif fuddiant yn yr annedd a werthir, a</p> <p>(d) os yr annedd a werthir oedd unig breswylfa neu brif breswylfa’r prynwr ar unrhyw adeg yn ystod y cyfnod o 3 blynedd sy’n dod i ben â’r dyddiad y mae’r trafodiad o dan sylw yn cael effaith.</p> <p>(5) Nid yw is-baragraff (4)(c) yn gymwys i briod neu bartner sifil y prynwr os nad yw’r ddau ohonynt yn cyd-fyw ar y dyddiad y mae’r trafodiad tir arall hwnnw yn cael effaith (gweler paragraff 25(3) am ystyr “cyd-fyw”).</p> <p>(6) Am ddarpariaeth bellach mewn cysylltiad ag annedd sy’n dod yn annedd sy’n disodli unig breswylfa neu brif breswylfa’r prynwr, gweler paragraff 23.</p> <p><i>Disodli prif breswylfa: trafodiadau yn ystod y cyfnod interim</i></p> <p>9 (1) Mae’r paragraff hwn yn gymwys—</p> <p>(a) pan fo’r prynwr mewn rhyng-drafodiad yn disodli prif breswylfa mewn trafodiad</p>	

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	<p>(2) An intermediate transaction is a transaction—</p> <p>(a) that falls within paragraph 3(2), and</p> <p>(b) to which paragraph 5 does not apply.</p> <p>(3) In determining whether a transaction falls within paragraph 3(2) for the purposes of this paragraph, the reference in paragraph 3(3) to the end of the day that is the effective date of the transaction has effect as though it were a reference to the end of either or both of the following—</p> <p>(a) the day that is the effective date of the transaction;</p> <p>(b) the day on which the interim period ends.</p> <p>(4) For the purposes of this paragraph, a buyer replaces a main residence in another transaction if—</p> <p>(a) in relation to a dwelling in Wales, the conditions set out in paragraph 8(2) are met in respect of the transaction,</p> <p>(b) in relation to a dwelling in England or Northern Ireland, the conditions set out in paragraph 3(6) of Schedule 4ZA to the Finance Act 2003 (c. 14) are met in respect of the transaction, or</p> <p>(c) in relation to a dwelling in Scotland, the conditions set out in paragraph 2(2) of Schedule 2A to the Land and Buildings Transaction Tax (Scotland) Act 2013 (2013 asp 11) are met in respect of the</p>	<p>arall, a</p> <p>(b) pan fo'r rhyng-drafodiad yn cael effaith ar ddyddiad sydd yn ystod y cyfnod interim.</p> <p>(2) Mae rhyng-drafodiad yn drafodiad—</p> <p>(c) sy'n dod o fewn paragraff 3(2), a</p> <p>(d) nad yw paragraff 5 yn gymwys iddo.</p> <p>(3) Wrth benderfynu pa un a yw trafodiad yn dod o fewn paragraff 3(2) at ddibenion y paragraff hwn, mae'r cyfeiriad ym mharagraff 3(3) at ddiwedd y dydd ar y dyddiad y mae'r trafodiad yn cael effaith, yn cael effaith fel pe bai'n gyfeiriad at ddiwedd y dydd ar y naill neu'r llall o'r dyddiadau a ganlyn, neu'r ddau ohonynt—</p> <p>(a) y dyddiad y mae'r trafodiad yn cael effaith,</p> <p>(b) y dyddiad y daw'r cyfnod interim i ben.</p> <p>(4) At ddibenion y paragraff hwn, mae prynwr yn disodli prif breswylfa mewn trafodiad arall—</p> <p>(a) mewn perthynas ag annedd yng Nghymru, os bodlonir yr amodau a nodir ym mharagraff 8(2) mewn cysylltiad â'r trafodiad,</p> <p>(b) mewn perthynas ag annedd yn Lloegr neu yng Ngogledd Iwerddon, os bodlonir yr amodau a nodir ym mharagraff 3(6) o Atodlen 4ZA i Ddeddf</p>	

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	<p>transaction.</p> <p>(5) In this paragraph, the interim period means—</p> <p>(a) where sub-paragraph (4)(a) applies, the period—</p> <p>(i) beginning with the effective date of the previous transaction within the meaning given by paragraph 8(2)(b), and</p> <p>(ii) ending with the effective date of the transaction concerned within the meaning given by paragraph 8(2)(a);</p> <p>(b) where sub-paragraph (4)(b) applies, the period—</p> <p>(i) beginning with the effective date of the previous transaction within the meaning given by paragraph 3(6)(b) of Schedule 4ZA to the Finance Act 2003 (c. 14), and</p> <p>(ii) ending with the effective date of the transaction concerned within the meaning given by paragraph 3(6)(a) of that Schedule;</p> <p>(c) where sub-paragraph (4)(c) applies, the period—</p> <p>(i) beginning with the date on</p>	<p>Cyllid 2003 (p. 14) mewn cysylltiad â'r trafodiad, neu</p> <p>(c) mewn perthynas ag annedd yn yr Alban, os bodlonir yr amodau a nodir ym mharagraff 2(2) o Atodlen 2A i Ddeddf Treth Trafodiadau Tir ac Adeiladau (Yr Alban) 2013 (2013 dsa 11) mewn cysylltiad â'r trafodiad.</p> <p>(5) Yn y paragraff hwn, ystyr y cyfnod interim yw—</p> <p>(a) pan fo is-baragraff (4)(a) yn gymwys, y cyfnod—</p> <p>(i) sy'n dechrau â'r dyddiad y mae'r trafodiad blaenorol yn cael effaith o fewn yr ystyr a roddir gan baragraff 8(2)(b), a</p> <p>(ii) sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith o fewn yr ystyr a roddir gan baragraff 8(2)(a);</p> <p>(b) pan fo is-baragraff (4)(b) yn gymwys, y cyfnod—</p> <p>(i) sy'n dechrau â'r dyddiad y mae'r trafodiad blaenorol, o fewn yr ystyr a roddir i "the previous transaction" gan baragraff 3(6)(b) o Atodlen 4ZA i Ddeddf Cyllid 2003 (p. 14), yn cael effaith, a</p>	

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	<p>which the buyer disposed of the ownership of a dwelling as provided for in paragraph 2(2)(a) of Schedule 2A to the Land and Buildings Transaction Tax (Scotland) Act 2013 (2013 asp 11), and</p> <p>(ii) ending with the effective date of the transaction referred to in that paragraph.</p> <p>(6) For further provision in connection with an intermediate transaction being treated as a higher rates residential property transaction, see paragraph 24.</p> <p>PART 3</p> <p>BUYER IS AN INDIVIDUAL: MULTIPLE DWELLING TRANSACTIONS</p> <p><i>Introductory</i></p> <p>10 This Part sets out when a chargeable transaction is a “higher rates residential property transaction” for the purpose of regulations under section 24(1)(<i>paragraph to be inserted by Amendment 24</i>) in the case of a transaction involving multiple dwellings where the buyer is an individual.</p> <p><i>Higher rates residential property transaction</i></p> <p>11 (1) A chargeable transaction is a higher rates</p>	<p>(ii) sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw, o fewn yr ystyr a roddir i “the transaction concerned” gan baragraff 3(6)(a) o'r Atodlen honno, yn cael effaith;</p> <p>(c) pan fo is-baragraff (4)(c) yn gymwys, y cyfnod—</p> <p>(i) sy'n dechrau â'r dyddiad y gwaredodd y prynwr berchenogaeth annedd fel y darperir ar ei gyfer ym mharagraff 2(2)(a) o Atodlen 2A i Ddeddf Treth Trafodiadau Tir ac Adeiladau (Yr Alban) 2013 (2013 dsa 11), a</p> <p>(iii) sy'n dod i ben â'r dyddiad y mae'r trafodiad y cyfeirir ato yn y paragraff hwnnw yn cael effaith.</p> <p>(6) Am ddarpariaeth bellach mewn cysylltiad â thrin rhyng-drafodiad fel pe bai'n drafodiad eiddo preswyl cyfraddau uwch, gweler paragraff 24.</p> <p>RHAN 3</p> <p>PRYNWR SY'N UNIGOLYN: TRAFODIADAU ANHEDDAU</p> <p><i>Rhagarweiniad</i></p> <p>10 Mae'r Rhan hon yn nodi pa bryd y mae trafodiad</p>	

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	<p>residential property transaction if—</p> <p>(a) it falls within sub-paragraph (2), and</p> <p>(b) paragraph 13 or 15 applies.</p> <p>(2) A transaction falls within this sub-paragraph if—</p> <p>(a) the buyer is an individual, and</p> <p>(b) the main subject-matter of the transaction consists of a major interest in two or more dwellings (“the purchased dwellings”).</p> <p>(3) In this Part of this Schedule, “purchased dwellings” has the meaning given by sub-paragraph (2)(b).</p> <p>(4) Where paragraph 18 applies, an intermediate transaction (within the meaning given by that paragraph) is to be treated as a higher rates residential property transaction.</p> <p>(5) A transaction within section 71(9) is not a higher rates residential property transaction save where Schedule 12 applies (see in particular paragraph 6(6) of that Schedule).</p> <p><i>Two or more buyers</i></p> <p>12 Where there are two or more buyers who are individuals in a transaction—</p> <p>(a) the transaction is a higher rates residential property transaction if paragraph 11 applies in relation to</p>	<p>trethadwy yn “trafodiad eiddo preswyl cyfraddau uwch” at ddiben rheoliadau o dan adran 24(1)(y paragraff sy’n cael ei fewnosod gan Welliant 24) yn achos trafodiad sy’n ymwneud ag anheddau lluosog pan fo’r prynwr yn unigolyn.</p> <p><i>Trafodiad eiddo preswyl cyfraddau uwch</i></p> <p>11 (1) Mae trafodiad trethadwy yn drafodiad eiddo preswyl cyfraddau uwch—</p> <p>(a) os yw’n dod o fewn is-baragraff (2), a</p> <p>(b) os yw paragraff 13 neu 15 yn gymwys.</p> <p>(2) Mae trafodiad yn dod o fewn yr is-baragraff hwn—</p> <p>(a) os yw’r prynwr yn unigolyn, a</p> <p>(b) os yw prif destun y trafodiad ar ffurf prif fuddiant mewn dwy annedd neu ragor (“yr anheddau a brynir”).</p> <p>(3) Yn y Rhan hon o’r Atodlen hon, mae i “yr anheddau a brynir” yr ystyr a roddir gan is-baragraff (2)(b).</p> <p>(4) Pan fo paragraff 18 yn gymwys, mae rhyng-drafodiad (o fewn yr ystyr a roddir gan y paragraff hwnnw) i’w drin fel pe bai’n drafodiad eiddo preswyl cyfraddau uwch.</p> <p>(5) Nid yw trafodiad o fewn adran 71(9) yn drafodiad eiddo preswyl cyfraddau uwch ac eithrio pan fo Atodlen 12 yn gymwys (gweler yn benodol baragraff 6(6) o’r</p>	

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	<p>any one of the buyers;</p> <p>(b) an intermediate transaction (within the meaning given by paragraph 18(2)) is to be treated as a higher rates residential property transaction if paragraph 18 applies in relation to any one of the buyers.</p> <p><i>Two or more qualifying dwellings</i></p> <p>13 (1) This paragraph applies if at least two of the purchased dwellings are qualifying dwellings.</p> <p>(2) A purchased dwelling is a qualifying dwelling for the purposes of this Part of this Schedule if the amount of the chargeable consideration for the transaction which is attributable on a just and reasonable basis to the purchased dwelling is £40,000 or more.</p> <p>(3) But a purchased dwelling is not a qualifying dwelling if at the end of the day that is the effective date of the transaction—</p> <p>(a) the purchased dwelling is subject to a lease,</p> <p>(b) the main subject-matter of the transaction is reversionary on that lease, and</p> <p>(c) the lease meets the conditions set out in sub-paragraph (4).</p>	<p>Atodlen honno).</p> <p><i>Dau brynwr neu ragor</i></p> <p>12 Pan fo dau brynwr neu ragor sy'n unigolion mewn trafodiad—</p> <p>(a) mae'r trafodiad yn drafodiad eiddo preswyl cyfraddau uwch os yw paragraff 11 yn gymwys mewn perthynas ag unrhyw un neu ragor o'r prynwyr;</p> <p>(b) mae rhyng-drafodiad (o fewn yr ystyr a roddir gan baragraff 18(2)) i'w drin fel pe bai'n drafodiad eiddo preswyl cyfraddau uwch os yw paragraff 18 yn gymwys mewn perthynas ag unrhyw un neu ragor o'r prynwyr.</p> <p><i>Dwy annedd gymwys neu ragor</i></p> <p>13 (1) Mae'r paragraff hwn yn gymwys os yw o leiaf ddwy o'r anheddau a brynir yn anheddau cymwys.</p> <p>(2) Mae annedd a brynir yn annedd gymwys at ddibenion y Rhan hon o'r Atodlen hon os yw swm y gydnabyddiaeth drethadwy ar gyfer y trafodiad sydd i'w briodoli ar sail deg a rhesymol i'r annedd a brynir yn £40,000 neu ragor.</p> <p>(3) Ond nid yw annedd a brynir yn annedd gymwys—</p> <p>(a) os yw'r annedd a brynir yn ddarostyngedig i les,</p> <p>(b) os yw prif destun y trafodiad yn</p>	

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	<p>(4) The conditions are that—</p> <p>(a) the lease is not held by a person connected with the buyer, and</p> <p>(b) the lease has an unexpired term of more than 21 years.</p> <p>(5) A purchased dwelling is not a qualifying dwelling if the exception provided for in paragraph 14 applies (subsidiary dwelling exception).</p> <p><i>Subsidiary dwelling exception</i></p> <p>14 (1) A purchased dwelling is not a qualifying dwelling if it is subsidiary to any of the other purchased dwellings.</p> <p>(2) For the purposes of this paragraph, one of the purchased dwellings (“dwelling A”) is subsidiary to another of the purchased dwellings (“dwelling B”) if—</p> <p>(a) dwelling A is situated within the grounds of, or within the same building as, dwelling B, and</p> <p>(b) the amount of the chargeable consideration for the transaction which is attributable on a just and reasonable basis to dwelling B is equal to, or greater than, two thirds of the amount of the chargeable consideration for the transaction which is attributable on a just and reasonable basis to the following</p>	<p>rifersiwn ar y les honno, ac</p> <p>(c) os yw'r les yn bodloni'r amodau a nodir yn is-baragraff (4), ar ddiwedd y dydd ar y dyddiad y mae'r trafodiad yn cael effaith.</p> <p>(4) Yr amodau yw—</p> <p>(a) nad yw'r les yn cael ei dal gan berson sy'n gysylltiedig â'r prynwr, a</p> <p>(b) bod gan y les gyfnod o 21 o flynyddoedd yn weddill.</p> <p>(5) Nid yw annedd a brynir yn annedd gymwys os yw'r eithriad a ddarperir ym mharagraff 14 yn gymwys (eithriad ar gyfer is-annedd).</p> <p><i>Eithriad ar gyfer is-annedd</i></p> <p>14 (1) Nid yw annedd a brynir yn annedd gymwys os yw'n is-annedd i unrhyw un neu ragor o'r anheddau eraill a brynir.</p> <p>(2) At ddibenion y paragraff hwn, mae un o'r anheddau a brynir (“annedd A”) yn is-annedd i un arall o'r anheddau a brynir (“annedd B”)—</p> <p>(a) os yw annedd A wedi ei lleoli o fewn tiroedd annedd B, neu o fewn yr un adeilad ag annedd B, a</p> <p>(b) os yw swm y gydnabyddiaeth drethadwy ar gyfer y trafodiad sydd i'w briodoli ar sail deg a rhesymol i annedd B yn hafal i</p>	

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	<p>combined—</p> <ul style="list-style-type: none"> (i) dwelling A, (ii) dwelling B, and (iii) each of the other purchased dwellings (if any) which are situated within the grounds of, or within the same building as, dwelling B. <p><i>Buyer has a major interest in other dwelling</i></p> <p>15 (1) This paragraph applies if—</p> <ul style="list-style-type: none"> (a) only one of the purchased dwellings is a qualifying dwelling, and (b) at the end of the day that is the effective date of the transaction— <ul style="list-style-type: none"> (i) the buyer has a major interest in a dwelling other than one of the purchased dwellings, and (ii) that interest has a market value of £40,000 or more. <p>(2) But this paragraph does not apply if the interest described in sub-paragraph (1)(b) is reversionary on a lease which—</p> <ul style="list-style-type: none"> (a) is not held by a person connected with the buyer, and (b) has an unexpired term of more 	<p>ddwy ran o dair o swm y gydnabyddiaeth drethadwy ar gyfer y trafodiad, neu'n fwy na dwy ran o dair o'r swm hwnnw, sydd i'w briodoli ar sail deg a rhesymol i'r anheddau a ganlyn ar y cyd—</p> <ul style="list-style-type: none"> (i) annedd A, (ii) annedd B, a (iii) pob un o'r anheddau eraill a brynir (os oes rhai) sydd wedi eu lleoli o fewn tiroedd annedd B, neu o fewn yr un adeilad ag annedd B. <p><i>Prynwr â phrif fuddiant mewn annedd arall</i></p> <p>15 (1) Mae'r paragraff hwn yn gymwys—</p> <ul style="list-style-type: none"> (a) os un yn unig o'r anheddau a brynir sy'n annedd gymwys, a (b) os, ar ddiwedd y dydd ar y dyddiad y mae'r trafodiad yn cael effaith— <ul style="list-style-type: none"> (i) oes gan y prynwr brif fuddiant mewn annedd ar wahân i un o'r anheddau a brynir, a (ii) yw gwerth marchnadol y buddiant hwnnw yn £40,000 neu ragor. <p>(2) Ond nid yw'r paragraff hwn yn gymwys os yw'r buddiant a ddisgrifir yn is-baragraff (1) (b) yn rifersiwn ar les—</p>	

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	<p>than 21 years.</p> <p>(3) This paragraph applies subject to the exceptions provided for in—</p> <p>(a) paragraph 16 (interest in same main residence exception), and</p> <p>(b) paragraph 17 (replacement of main residence exception).</p> <p><i>Interest in same main residence exception</i></p> <p>16 Paragraph 15 does not apply if the main subject-matter of the transaction is a major interest in the qualifying dwelling referred to in paragraph 15(1)(a), and that dwelling is one—</p> <p>(a) in which, immediately before the effective date of the transaction, the buyer had another major interest, and</p> <p>(b) which, immediately before and after the effective date of the transaction, is the buyer's only or main residence.</p> <p><i>Replacement of main residence exception</i></p> <p>17 (1) Paragraph 15 does not apply if the qualifying dwelling referred to in paragraph 15(1)(a) is a replacement for the buyer's only or main residence.</p> <p>(2) For the purposes of this paragraph, a qualifying dwelling is a replacement for the</p>	<p>(a) nad yw'n cael ei dal gan berson sy'n gysylltiedig â'r prynwr, a</p> <p>(b) sydd â chyfnod o fwy na 21 o flynyddoedd yn weddill.</p> <p>(3) Mae'r paragraff hwn yn gymwys yn ddarostyngedig i'r eithriadau a ddarperir yn—</p> <p>(a) paragraff 16 (eithriad ar gyfer buddiant yn yr un brif breswylfa), a</p> <p>(b) paragraff 17 (eithriad ar gyfer disodli prif breswylfa).</p> <p><i>Eithriad ar gyfer buddiant yn yr un brif breswylfa</i></p> <p>16 Nid yw paragraff 15 yn gymwys os yw prif destun y trafodiad yn brif fuddiant yn yr annedd gymwys y cyfeirir ati ym mharagraff 15(1)(a), a bod yr annedd honno yn—</p> <p>(a) annedd yr oedd gan y prynwr brif fuddiant arall ynddi, yn union cyn y dyddiad yr oedd y trafodiad yn cael effaith, a</p> <p>(b) annedd sy'n unig breswylfa neu'n brif breswylfa'r prynwr, yn union cyn ac ar ôl y dyddiad y mae'r trafodiad yn cael effaith.</p> <p><i>Eithriad ar gyfer disodli prif breswylfa</i></p> <p>17 (1) Nid yw paragraff 15 yn gymwys os yw'r annedd gymwys y cyfeirir ati ym mharagraff 15(1)(a) yn disodli unig breswylfa neu brif</p>	

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	<p>buyer's only or main residence if—</p> <p>(a) on the effective date of the transaction (“the transaction concerned”) the buyer intends that qualifying dwelling to be the buyer's only or main residence,</p> <p>(b) in another land transaction (“the previous transaction”), the effective date of which was during the period of 3 years ending with the effective date of the transaction concerned, the buyer or the buyer's spouse or civil partner at the time disposed of a major interest in another dwelling (“the sold dwelling”),</p> <p>(c) immediately after the effective date of the previous transaction, neither the buyer nor the buyer's spouse or civil partner had a major interest in the sold dwelling,</p> <p>(d) at any time during the period of 3 years referred to in paragraph (b) the sold dwelling was the buyer's only or main residence, and</p> <p>(e) at no time during the period beginning with the effective date of the previous transaction and ending with the effective date of the transaction concerned has the buyer or the buyer's spouse or civil</p>	<p>breswylfa'r prynwr.</p> <p>(2) At ddibenion y paragraff hwn, mae annedd gymwys yn disodli unig breswylfa neu brif breswylfa'r prynwr—</p> <p>(a) os yw'r prynwr, ar y dyddiad y mae'r trafodiad (“y trafodiad o dan sylw”) yn cael effaith, yn bwriadu i'r annedd gymwys fod yn unig breswylfa neu'n brif breswylfa iddo,</p> <p>(b) os yw'r prynwr neu briod neu bartner sifil y prynwr ar y pryd, mewn trafodiad tir arall (“y trafodiad blaenorol”) a oedd yn cael effaith ar ddyddiad yn ystod y cyfnod o 3 blynedd sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith, wedi gwaredu prif fuddiant mewn annedd arall (“yr annedd a werthir”),</p> <p>(c) os nad oedd gan y prynwr na phriod neu bartner sifil y prynwr, yn union ar ôl y dyddiad yr oedd y trafodiad blaenorol yn cael effaith, unrhyw brif fuddiant yn yr annedd a werthir,</p> <p>(d) os yr annedd a werthir oedd unig breswylfa neu brif breswylfa'r prynwr ar unrhyw adeg yn ystod y cyfnod o 3 blynedd y cyfeirir ato ym mharagraff (b), ac</p>	

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	<p>partner acquired a major interest in any other dwelling with the intention of it being the buyer's only or main residence.</p> <p>(3) Sub-paragraph (2)(c) does not apply in relation to a spouse or civil partner of the buyer's if the two of them were not living together on the effective date of the transaction concerned (for the meaning of "living together", see paragraph 25(3)).</p> <p>(4) For the purposes of this paragraph, that qualifying dwelling may become a replacement for the buyer's only or main residence if—</p> <p>(a) on the effective date of the transaction ("the transaction concerned") the buyer intended that qualifying dwelling to be the buyer's only or main residence,</p> <p>(b) in another land transaction, the effective date of which is during the period of 3 years beginning with the day after the effective date of the transaction concerned, the buyer or the buyer's spouse, former spouse, civil partner or former civil partner disposes of a major interest in another dwelling ("the sold dwelling"),</p> <p>(c) immediately after the effective date of that other land transaction,</p>	<p>(e) os nad yw'r prynwr neu briod neu bartner sifil y prynwr, ar unrhyw adeg yn ystod y cyfnod sy'n dechrau â'r dyddiad yr oedd y trafodiad blaenorol yn cael effaith ac sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith, wedi caffael prif fuddiant mewn unrhyw annedd arall gyda'r bwriad iddi fod yn unig breswylfa neu'n brif breswylfa'r prynwr.</p> <p>(3) Nid yw is-baragraff (2)(c) yn gymwys i briod neu bartner sifil y prynwr os nad oedd y ddau ohonynt yn cyd-fyw ar y dyddiad yr oedd y trafodiad o dan sylw yn cael effaith (gweler paragraff 25(3) am ystyr "cyd-fyw").</p> <p>(4) At ddibenion y paragraff hwn, caiff yr annedd a brynir ddod yn annedd sy'n disodli unig breswylfa neu brif breswylfa'r prynwr—</p> <p>(a) os oedd y prynwr, ar y dyddiad yr oedd y trafodiad ("y trafodiad o dan sylw") yn cael effaith, yn bwriadu i'r annedd gymwys fod yn unig breswylfa neu'n brif breswylfa iddo,</p> <p>(b) os yw'r prynwr neu briod, cyn-briod, partner sifil neu gyn-bartner sifil y prynwr, mewn trafodiad tir arall sy'n cael effaith ar ddyddiad yn ystod y cyfnod o 3 blynedd sy'n dechrau'r diwrnod ar ôl y dyddiad yr oedd y trafodiad o dan sylw yn</p>	

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	<p>neither the buyer nor the buyer's spouse or civil partner has a major interest in the sold dwelling, and</p> <p>(d) at any time during the period of 3 years ending with the effective date of the transaction concerned the sold dwelling d to in paragraph (b) the sold dwelling was the buyer's only or main residence.</p> <p>(5) Sub-paragraph (4)(c) does not apply in relation to a spouse or civil partner of the buyer's if the two of them are not living together on the effective date of that other land transaction (for the meaning of "living together", see paragraph 25(3)).</p> <p>(6) For further provision in connection with a dwelling becoming a replacement for the buyer's only or main residence, see paragraph 23.</p> <p><i>Replacement of main residence: transactions during interim period</i></p> <p>18 (1) This paragraph applies where—</p> <p>(a) the buyer in an intermediate transaction replaces a main residence in another transaction, and</p> <p>(b) the effective date of the intermediate transaction is during the interim period.</p>	<p>cael effaith, yn gwaredu prif fuddiant mewn annedd arall ("yr annedd a werthir"),</p> <p>(c) os nad oes gan y prynwr na phriod neu bartner sifil y prynwr, yn union ar ôl y dyddiad yr oedd y trafodiad tir arall hwnnw yn cael effaith, brif fuddiant yn yr annedd a werthir, a</p> <p>(d) os yr annedd a werthir oedd unig breswylfa neu brif breswylfa'r prynwr ar unrhyw adeg yn ystod y cyfnod o 3 blynedd sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith.</p> <p>(5) Nid yw is-baragraff (4)(c) yn gymwys i briod neu bartner sifil y prynwr os nad yw'r ddau ohonynt yn cyd-fyw ar y dyddiad y mae'r trafodiad tir arall hwnnw yn cael effaith (gweler paragraff 25(3) am ystyr "cyd-fyw").</p> <p>(6) Am ddarpariaeth bellach mewn cysylltiad ag annedd sy'n dod yn annedd sy'n disodli unig breswylfa neu brif breswylfa'r prynwr, gweler paragraff 23.</p> <p><i>Disodli prif breswylfa: trafodiadau yn ystod y cyfnod interim</i></p> <p>18 (1) Mae'r paragraff hwn yn gymwys—</p> <p>(a) pan fo'r prynwr mewn rhyng-drafodiad yn disodli prif breswylfa mewn trafodiad arall, a</p>	

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	<p>(2) An intermediate transaction is a transaction—</p> <ul style="list-style-type: none"> (a) that falls within paragraph 11(2), (b) where only one of the purchased dwellings is a qualifying dwelling, and (c) to which paragraph 15 does not apply. <p>(3) In determining whether a purchased dwelling is a qualifying dwelling for the purposes of this paragraph, the reference in paragraph 13(3) to the end of the day that is the effective date of the transaction has effect as though it were a reference to the end of either or both of the following—</p> <ul style="list-style-type: none"> (a) the day that is the effective date of the transaction; (b) the day on which the interim period ends. <p>(4) For the purposes of this paragraph, a buyer replaces a main residence in another transaction if—</p> <ul style="list-style-type: none"> (a) in relation to a dwelling in Wales, the conditions set out in paragraph 17(2) are met in respect of the transaction, (b) in relation to a dwelling in England or Northern Ireland, the conditions set out in paragraph 3(6) of Schedule 4ZA to the Finance Act 2003 (c. 14) are met in respect of 	<ul style="list-style-type: none"> (b) pan fo'r rhyng-drafodiad yn cael effaith ar ddyddiad sydd yn ystod y cyfnod interim. <p>(2) Mae rhyng-drafodiad yn drafodiad—</p> <ul style="list-style-type: none"> (a) sy'n dod o fewn paragraff 11(2), (b) pan fo un yn unig o'r anheddau a brynir yn annedd gymwys, ac (c) nad yw paragraff 15 yn gymwys iddo. <p>(3) Wrth benderfynu pa un a yw annedd a brynir yn annedd gymwys at ddibenion y paragraff hwn, mae'r cyfeiriad ym mharagraff 13(3) at ddiwedd y dydd ar y dyddiad y mae'r trafodiad yn cael effaith, yn cael effaith fel pe bai'n gyfeiriad at ddiwedd y dydd ar y naill neu'r llall o'r dyddiadau a ganlyn, neu'r ddau ohonynt—</p> <ul style="list-style-type: none"> (a) y dyddiad y mae'r trafodiad yn cael effaith; (b) y dyddiad y daw'r cyfnod interim i ben. <p>(4) At ddibenion y paragraff hwn, mae prynwr yn disodli prif breswylfa mewn trafodiad arall—</p> <ul style="list-style-type: none"> (a) mewn perthynas ag annedd yng Nghymru, os bodlonir yr amodau a nodir ym mharagraff 17(2) mewn cysylltiad â'r trafodiad, 	

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	<p>the transaction, or</p> <p>(c) in relation to a dwelling in Scotland, the conditions set out in paragraph 2(2) of Schedule 2A to the Land and Buildings Transaction Tax (Scotland) Act 2013 (2013 asp 11) are met in respect of the transaction.</p> <p>(5) In this paragraph, the interim period means—</p> <p>(a) where sub-paragraph (4)(a) applies, the period—</p> <p>(i) beginning with the effective date of the previous transaction within the meaning given by paragraph 17(2)(b), and</p> <p>(ii) ending with the effective date of the transaction concerned within the meaning given by paragraph 17(2)(a);</p> <p>(b) where sub-paragraph (4)(b) applies, the period—</p> <p>(i) beginning with the effective date of the previous transaction within the meaning given by paragraph 3(6)(b) of Schedule 4ZA to the Finance</p>	<p>(b) mewn perthynas ag annedd yn Lloegr neu yng Ngogledd Iwerddon, os bodlonir yr amodau a nodir ym mharagraff 3(6) o Atodlen 4ZA i Ddeddf Cyllid 2003 (p. 14) mewn cysylltiad â'r trafodiad, neu</p> <p>(c) mewn perthynas ag annedd yn yr Alban, os bodlonir yr amodau a nodir ym mharagraff 2(2) o Atodlen 2A i Ddeddf Treth Trafodiadau Tir ac Adeiladau (Yr Alban) 2013 (2013 dsa 11) mewn cysylltiad â'r trafodiad.</p> <p>(5) Yn y paragraff hwn, ystyr y cyfnod interim yw—</p> <p>(a) pan fo is-baragraff (4)(a) yn gymwys, y cyfnod—</p> <p>(i) sy'n dechrau â'r dyddiad y mae'r trafodiad blaenorol yn cael effaith o fewn yr ystyr a roddir gan baragraff 17(2)(b), a</p> <p>(ii) sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw yn cael effaith o fewn yr ystyr a roddir gan baragraff 17(2)(a);</p> <p>(b) pan fo is-baragraff (4)(b) yn gymwys, y cyfnod—</p> <p>(i) sy'n dechrau â'r dyddiad y</p>	

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<p>PART 4 BUYER IS NOT AN INDIVIDUAL <i>Introductory</i> 19</p>	<p>Act 2003 (c. 14), and</p> <p>(ii) ending with the effective date of the transaction concerned within the meaning given by paragraph 3(6)(a) of that Schedule;</p> <p>(c) where sub-paragraph (4)(c) applies, the period—</p> <p>(i) beginning with the date on which the buyer disposed of the ownership of a dwelling as provided for in paragraph 2(2)(a) of Schedule 2A to the Land and Buildings Transaction Tax (Scotland) Act 2013 (2013 asp 11), and</p> <p>(ii) ending with the effective date of the transaction referred to in that paragraph.</p> <p>(6) For further provision in connection with an intermediate transaction being treated as a rates residential property transaction, see paragraph 24.</p> <p>This Part sets out when a chargeable transaction where the buyer is not an</p>	<p>mae'r trafodiad blaenorol, o fewn yr ystyr a roddir i "the previous transaction" gan baragraff 3(6)(b) o Atodlen 4ZA i Ddeddf Cyllid 2003 (p. 14), yn cael effaith, a</p> <p>(ii) sy'n dod i ben â'r dyddiad y mae'r trafodiad o dan sylw, o fewn yr ystyr a roddir i "the transaction concerned" gan baragraff 3(6)(a) o'r Atodlen honno, yn cael effaith;</p> <p>(c) pan fo is-baragraff (4)(c) yn gymwys, y cyfnod—</p> <p>(i) sy'n dechrau â'r dyddiad y gwaredodd y prynwr berchenogaeth annedd fel y darperir ar ei gyfer ym mharagraff 2(2)(a) o Atodlen 2A i Ddeddf Treth Trafodiadau Tir ac Adeiladau (Yr Alban) 2013 (2013 dsa 11), a</p> <p>(ii) sy'n dod i ben â'r dyddiad y mae'r trafodiad y cyfeirir ato yn y paragraff hwnnw yn cael effaith.</p> <p>(6) Am ddarpariaeth bellach mewn cysylltiad â thrin rhyng-drafodiad fel pe bai'n drafodiad eiddo preswyl cyfraddau uwch, gweler</p>	

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	<p>individual is a “higher rates residential property transaction” for the purpose of regulations under section 24(1)(<i>paragraph to be inserted by Amendment 24</i>).</p> <p><i>Transaction involving a dwelling</i></p> <p>20 (1) A chargeable transaction is a higher rates residential property transaction if—</p> <p style="padding-left: 40px;">(a) the buyer is not an individual,</p> <p style="padding-left: 40px;">(b) the main subject-matter of the transaction consists of a major interest in a dwelling (“the purchased dwelling”), and</p> <p style="padding-left: 40px;">(c) the chargeable consideration for the dwelling is £40,000 or more.</p> <p>(2) But a transaction is not a higher rates residential property transaction under sub-paragraph (1) if at the end of the day that is the effective date of the transaction—</p> <p style="padding-left: 40px;">(a) the purchased dwelling is subject to a lease,</p> <p style="padding-left: 40px;">(b) the main subject-matter of the transaction is reversionary on that lease, and</p> <p style="padding-left: 40px;">(c) the lease meets the conditions set out in sub-paragraph (3).</p> <p>(3) The conditions are that—</p> <p style="padding-left: 40px;">(a) the lease is not held by a person</p>	<p>paragraff 24.</p> <p>RHAN 4</p> <p>PRYNWR NAD YW’N UNIGOLYN</p> <p><i>Rhagarweiniad</i></p> <p>19 Mae’r Rhan hon yn nodi pa bryd y mae trafodiad trethadwy pan na fo’r prynwr yn unigolyn yn “trafodiad eiddo preswyl cyfraddau uwch” at ddiben rheoliadau o dan adran 24(1)(<i>y paragraff sy’n cael ei fewnosod gan Welliant 24</i>).</p> <p><i>Trafodiad sy’n ymwneud ag annedd</i></p> <p>20 (1) Mae trafodiad trethadwy yn drafodiad eiddo preswyl cyfraddau uwch—</p> <p style="padding-left: 40px;">(a) os nad yw’r prynwr yn unigolyn,</p> <p style="padding-left: 40px;">(b) os yw prif destun y trafodiad ar ffurf prif fuddiant mewn annedd (“yr annedd a brynir”), ac</p> <p style="padding-left: 40px;">(c) os yw’r gydnabyddiaeth drethadwy ar gyfer yr annedd yn £40,000 neu ragor.</p> <p>(2) Ond nid yw trafodiad yn drafodiad eiddo preswyl cyfraddau uwch o dan is-baragraff (1) os yw, ar ddiwedd y dydd ar y dyddiad y mae’r trafodiad yn cael effaith—</p> <p style="padding-left: 40px;">(a) yr annedd a brynir yn ddarostyngedig i les,</p> <p style="padding-left: 40px;">(b) prif destun y trafodiad yn rifiersiwn ar y les honno, ac</p>	

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	<p>connected with the buyer, and</p> <p>(b) the lease has an unexpired term of more than 21 years.</p> <p><i>Transaction involving multiple dwellings</i></p> <p>21 (1) A chargeable transaction is a higher rates residential property transaction if—</p> <p>(a) the buyer is not an individual,</p> <p>(b) the main subject-matter of the transaction consists of a major interest in two or more dwellings (“the purchased dwellings”), and</p> <p>(c) at least one of the purchased dwellings is a dwelling to which sub-paragraph (2) applies.</p> <p>(2) This sub-paragraph applies to a purchased dwelling if the amount of the chargeable consideration for the transaction which is attributable on a just and reasonable basis to the purchased dwelling is £40,000 or more.</p> <p>(3) But sub-paragraph (2) does not apply to a purchased dwelling if at the end of the day that is the effective date of the transaction—</p> <p>(a) the purchased dwelling is subject to a lease,</p> <p>(b) the main subject-matter of the transaction is reversionary on that</p>	<p>(c) y les yn bodloni'r amodau a nodir yn is-baragraff (3).</p> <p>(3) Yr amodau yw—</p> <p>(a) nad yw'r les yn cael ei dal gan berson sy'n gysylltiedig â'r prynwr, a</p> <p>(b) bod gan y les gyfnod o fwy na 21 o flynyddoedd yn weddill.</p> <p><i>Trafodiad sy'n ymwneud ag anheddau lluosog</i></p> <p>21 (1) Mae trafodiad trethadwy yn drafodiad eiddo preswyl cyfraddau uwch—</p> <p>(a) os nad yw'r prynwr yn unigolyn,</p> <p>(b) os yw prif destun y trafodiad ar ffurf prif fuddiant mewn dwy annedd neu ragor (“yr anheddau a brynir”), ac</p> <p>(c) os yw o leiaf un o'r anheddau a brynir yn annedd y mae is-baragraff (2) yn gymwys iddi.</p> <p>(2) Mae'r is-baragraff hwn yn gymwys i annedd a brynir os yw swm y gydnabyddiaeth drethadwy ar gyfer y trafodiad sydd i'w briodoli ar sail deg a rhesymol i'r annedd a brynir yn £40,000 neu ragor.</p> <p>(3) Ond nid yw is-baragraff (2) yn gymwys i annedd a brynir—</p> <p>(a) os yw'r annedd a brynir yn</p>	

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	<p>lease, and</p> <p>(c) the lease meets the conditions set out in sub-paragraph (4).</p> <p>(4) The conditions are that—</p> <p>(a) the lease is not held by a person connected with the buyer, and</p> <p>(b) the lease has an unexpired term of more than 21 years.</p> <p>(5) A transaction within section 71(9) is not a higher rates residential property transaction save where Schedule 12 applies (see in particular paragraph 6(6) of that Schedule).</p> <p><i>Two or more buyers</i></p> <p>22 Where there are two or more buyers in a transaction, the transaction is a higher rates residential property transaction if paragraph 20 or 21 applies in relation to any one of the buyers.</p> <p>PART 5</p> <p>SUPPLEMENTARY PROVISIONS</p> <p><i>Further provision in connection with replacement of main residence exception</i></p> <p>23 (1) This paragraph applies where by reason of paragraph 8(3) or 17(3) a chargeable transaction (“the transaction concerned”) ceases to be a higher rates residential property transaction for the purpose of regulations under section 24(1)(paragraph to</p>	<p>ddarostyngedig i les,</p> <p>(b) os yw prif destun y trafodiad yn rifersiwn ar y les honno, ac</p> <p>(c) os yw'r les yn bodloni'r amodau a nodir yn is-baragraff (4), ar ddiwedd y dydd ar y dyddiad y mae'r trafodiad yn cael effaith.</p> <p>(4) Yr amodau yw—</p> <p>(a) nad yw'r les yn cael ei dal gan berson sy'n gysylltiedig â'r prynwr, a</p> <p>(b) bod gan y les gyfnod o fwy na 21 o flynyddoedd yn weddill.</p> <p>(5) Nid yw trafodiad o fewn adran 71(9) yn drafodiad eiddo preswyl cyfraddau uwch ac eithrio pan fo Atodlen 12 yn gymwys (gweler yn benodol baragraff 6(6) o'r Atodlen honno).</p> <p><i>Dau brynwr neu ragor</i></p> <p>22 Pan fo dau brynwr neu ragor mewn trafodiad, mae'r trafodiad yn drafodiad eiddo preswyl cyfraddau uwch os yw paragraff 20 neu 21 yn gymwys mewn perthynas ag unrhyw un neu ragor o'r prynwyr.</p> <p>RHAN 5</p> <p>DARPARIAETHAU ATODOL</p> <p><i>Darpariaeth bellach mewn cysylltiad â'r eithriad ar gyfer disodli prif breswylfa</i></p>	

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	<p><i>be inserted by Amendment 24).</i></p> <p>(2) The land transaction (“the subsequent transaction”) by reference to which the condition in paragraph 8(3)(b) or 17(3)(b) was met may not be taken into account for the purposes of paragraph 8(2)(b) or 17(2)(b) in determining whether any other chargeable transaction is a higher rates residential property transaction.</p> <p>(3) Sub-paragraph (4) applies where—</p> <p>(a) the effective date of the subsequent transaction falls on or before the filing date for the return in respect of the transaction concerned, and</p> <p>(b) the return has not been made.</p> <p>(4) The buyer may, when making the return in respect of the transaction concerned, treat the purchased dwelling referred to in paragraph 8(3) or 17(3) as though it had been a replacement for the buyer’s only or main residence on the effective date of the transaction concerned; and in such a case the transaction concerned is to be treated as if it had never been a higher rates residential property transaction.</p> <p>(5) Sub-paragraph (6) applies where the effect of the transaction concerned ceasing to be a higher rates residential property transaction is that less tax is payable in respect of it than the buyer has already</p>	<p>23 (1) Mae'r paragraff hwn yn gymwys pan fo trafodiad trethadwy (“y trafodiad o dan sylw”), oherwydd paragraff 8(3) neu 17(3), yn peidio â bod yn drafodiad eiddo preswyl cyfraddau uwch at ddiben rheoliadau o dan adran 24(1)(y paragraff sy'n cael ei fewnosod gan Welliant 24).</p> <p>(2) Ni chaniateir ystyried y trafodiad tir (“y trafodiad dilynol”) a oedd yn bodloni'r amod ym mharagraff 8(3)(b) neu 17(3)(b) at ddibenion paragraff 8(2)(b) neu 17(2)(b) wrth benderfynu pa un a yw unrhyw drafodiad trethadwy arall yn drafodiad eiddo preswyl cyfraddau uwch.</p> <p>(3) Mae is-baragraff (4) yn gymwys—</p> <p>(a) pan fo'r trafodiad dilynol yn cael effaith ar ddyddiad ffeilio'r ffurflen dreth mewn cysylltiad â'r trafodiad o dan sylw, neu cyn hynny, a</p> <p>(b) pan na fo'r ffurflen dreth wedi ei dychwelyd.</p> <p>(4) Caiff y prynwr, wrth ddychwelyd y ffurflen dreth mewn cysylltiad â'r trafodiad o dan sylw, drin yr annedd a brynir y cyfeirir ati ym mharagraffau 8(3) neu 17(3) fel pe bai wedi disodli unig breswylfa neu brif breswylfa'r prynwr ar y dyddiad y mae'r trafodiad o dan sylw yn cael effaith; ac mewn achos o'r fath mae'r trafodiad o dan sylw i'w drin fel pe na bai erioed wedi bod yn drafodiad eiddo</p>	

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	<p>paid in accordance with a return made for that transaction.</p> <p>(6) In order to obtain repayment of the amount of tax overpaid, the buyer may—</p> <p>(a) within the period allowed for amendment of the return, amend it accordingly (see section 41 of TCMA);</p> <p>(b) after the end of that period (if that return is not so amended), make a claim for repayment of the amount overpaid in accordance with Chapter 7 of Part 3 of TCMA.</p> <p><i>Further provision in connection with transactions being treated as higher rates residential property transactions</i></p> <p>24 (1) This paragraph applies where by reason of the application of paragraph 9 or 18 a chargeable transaction (“the intermediate transaction”) is treated as a higher rates residential property transaction.</p> <p>(2) The intermediate transaction is treated as a higher rates residential property transaction for the purposes of this Act as from the end of the interim period that applies in accordance with paragraph 9(5) or 18(5).</p> <p>(3) The buyer in the intermediate transaction must make a return to WRA in respect of</p>	<p>preswyl cyfraddau uwch.</p> <p>(5) Mae is-baragraff (6) yn gymwys os effaith bod y trafodiad o dan sylw yn peidio â bod yn drafodiad eiddo preswyl cyfraddau uwch yw bod llai o dreth yn daladwy mewn cysylltiad â'r trafodiad na'r hyn y mae'r prynwr eisoes wedi ei dalu yn unol â ffurflen dreth a ddychwelwyd ar gyfer y trafodiad hwnnw.</p> <p>(6) Er mwyn cael ad-daliad o swm y dreth a ordalwyd, caiff y prynwr—</p> <p>(a) o fewn y cyfnod a ganiateir ar gyfer diwygio'r ffurflen dreth, ei diwygio yn unol â hynny (gweler adran 41 o DCRhT);</p> <p>(b) ar ôl diwedd y cyfnod hwnnw (os na ddiwygir y ffurflen dreth felly), wneud hawliad am ad-daliad o'r swm a ordalwyd yn unol â Phennod 7 o Ran 3 o DCRhT.</p> <p><i>Darpariaeth bellach mewn cysylltiad â thrin trafodiadau fel trafodiadau eiddo preswyl cyfraddau uwch</i></p> <p>24 (1) Mae'r paragraff hwn yn gymwys pan fo trafodiad trethadwy (“y rhyng-drafodiad”), oherwydd cymhwyso paragraff 9 neu 18, yn cael ei drin fel pe bai'n drafodiad eiddo preswyl cyfraddau uwch.</p> <p>(2) Caiff y rhyng-drafodiad ei drin fel pe bai'n drafodiad eiddo preswyl cyfraddau uwch at ddibenion y Ddeddf hon o ddiwedd y cyfnod</p>	

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	<p>that transaction.</p> <p>(4) A return made under this paragraph must—</p> <p>(a) be made before the end of the period of 30 days beginning with the day after the end of the interim period that applies in accordance with paragraph 9(5) or 18(5), and</p> <p>(b) include a self-assessment.</p> <p><i>Spouses and civil partners purchasing alone</i></p> <p>25 (1) Sub-paragraph (2) applies in relation to a chargeable transaction if—</p> <p>(a) the buyer (or one of them) is married or in a civil partnership on the effective date,</p> <p>(b) the buyer and the buyer's spouse or civil partner are living together on that date, and</p> <p>(c) the buyer's spouse or civil partner is not a buyer in the transaction.</p> <p>(2) The transaction is to be treated as being a higher rates residential property transaction if it would have been a higher rates residential property transaction had the buyer's spouse or civil partner been a buyer.</p> <p>(3) Individuals who are married to, or are civil partners of, each other are treated for the</p>	<p>interim sy'n gymwys yn unol â pharagraff 9(5) neu 18(5).</p> <p>(3) Rhaid i'r prynwr yn y rhyng-drafodiad ddychwelyd ffurflen dreth i ACC mewn cysylltiad â'r trafodiad hwnnw.</p> <p>(4) Rhaid i ffurflen dreth a ddychwelir o dan y paragraff hwn—</p> <p>(a) cael ei dychwelyd cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau'r diwrnod ar ôl y dyddiad y daw'r cyfnod interim sy'n gymwys yn unol â pharagraff 9(5) neu 18(5) i ben, a</p> <p>(b) cynnwys hunanasesiad.</p> <p><i>Priodau a phartneriaid sifil yn prynu ar eu pen eu hunain</i></p> <p>25 (1) Mae is-baragraff (2) yn gymwys mewn perthynas â thrafodiad trethadwy—</p> <p>(a) os yw'r prynwr (neu un ohonynt) yn briod neu mewn partneriaeth sifil ar y dyddiad y mae'r trafodiad yn cael effaith,</p> <p>(b) os yw'r prynwr a phriod neu bartner sifil y prynwr yn cyd-fyw ar y dyddiad hwnnw, ac</p> <p>(c) os nad yw priod neu bartner sifil y prynwr yn brynwr yn y trafodiad.</p> <p>(2) Mae'r trafodiad i'w drin fel trafodiad eiddo</p>	

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	<p>purposes of this Schedule as living together unless—</p> <p>(a) they are separated under an order of a court of competent jurisdiction,</p> <p>(b) they are separated by a deed of separation, or</p> <p>(c) they are in fact separated in circumstances in which the separation is likely to be permanent.</p> <p><i>Property adjustment on divorce, dissolution of civil partnership etc</i></p> <p>26 (1) For the purpose of determining whether paragraph 5 or 15 applies to a chargeable transaction, the buyer is not to be treated as having a major interest in another dwelling to which sub-paragraphs (2) and (3) apply.</p> <p>(2) This sub-paragraph applies to a dwelling the interest in which is held by the buyer as a tenant in common in consequence of—</p> <p>(a) an order under section 24(1)(b) of the Matrimonial Causes Act 1973 (c. 18) (property adjustments orders in connection with matrimonial proceedings),</p> <p>(b) an order under section 17(1)(a)(ii) of the Matrimonial and Family Proceedings Act 1984 (c. 42) (property adjustment orders after</p>	<p>preswyl cyfraddau uwch pe bai wedi bod yn drafodiad eiddo preswyl cyfraddau uwch pe bai priod neu bartner sifil y prynwr wedi bod yn brynwr.</p> <p>(3) Caiff unigolion sy'n briod â'i gilydd, neu'n bartneriaid sifil i'w gilydd, eu trin at ddibenion yr Atodlen hon fel pe baent yn cyd-fyw oni bai—</p> <p>(a) eu bod wedi gwahanu o dan orchymyn llys sydd ag awdurdodaeth gymwys,</p> <p>(b) eu bod wedi gwahanu drwy weithred wahanu, neu</p> <p>(c) eu bod wedi gwahanu mewn gwirionedd mewn amgylchiadau lle mae'r gwahanu yn debygol o fod yn barhaol.</p> <p><i>Ad-drefnu eiddo ar ôl ysgariad, diddymiad partneriaeth sifil etc.</i></p> <p>26 (1) At ddiben penderfynu pa un a yw paragraffau 5 neu 15 yn gymwys i drafodiad trethadwy, nid yw'r prynwr i'w drin fel pe bai ganddo brif fuddiant mewn annedd arall y mae is-baragraff (2) a (3) yn gymwys iddi.</p> <p>(2) Mae'r is-baragraff hwn yn gymwys i annedd y mae'r buddiant ynddi yn cael ei ddal gan y prynwr fel tenant ar y cyd o ganlyniad i—</p> <p>(a) gorchymyn o dan adran 24(1)(b) o Ddeddf Achosion Priodasol 1973</p>	

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	<p>overseas divorce) corresponding to such an order as is mentioned in paragraph (a),</p> <p>(c) an order under paragraph 7(1)(b) of Schedule 5 to the Civil Partnership Act 2004 (c. 33) (property adjustment orders in connection with dissolution etc of civil partnership), or</p> <p>(d) an order under paragraph 9 of Schedule 7 to the Civil Partnership Act 2004 (c. 33) (property adjustment orders in connection with overseas dissolution etc. of civil partnership) corresponding to such an order as is mentioned in paragraph (c).</p> <p>(3) This sub-paragraph applies to a dwelling that is the only or main residence of a person for the benefit of whom an order referred to in sub-paragraph (2) is made.</p> <p><i>Settlements and bare trusts</i></p> <p>27 (1) Sub-paragraph (3) applies in relation to a land transaction if—</p> <p>(a) the main subject-matter of the transaction consists of a major interest in one or more dwellings,</p> <p>(b) the buyer (or one of them) is acting as trustee of a settlement, and</p>	<p>(p. 18) (gorchmynion ad-drefnu eiddo mewn cysylltiad ag achosion priodasol),</p> <p>(b) gorchymyn o dan adran 17(1)(a)(ii) o Ddeddf Achosion Priodasol a Theuluol 1984 (p. 42) (gorchmynion ad-drefnu eiddo ar ôl ysgariad tramor) sy'n cyfateb i orchymyn o'r fath a grybwyllir ym mharagraff (a),</p> <p>(c) gorchymyn o dan baragraff 7(1)(b) o Atodlen 5 i Ddeddf Partneriaeth Sifil 2004 (p. 33) (gorchmynion ad-drefnu eiddo mewn cysylltiad â diddymiad etc. partneriaeth sifil), neu</p> <p>(d) gorchymyn o dan baragraff 9 o Atodlen 7 i Ddeddf Partneriaeth Sifil 2004 (p. 33) (gorchmynion ad-drefnu eiddo mewn cysylltiad â diddymiad tramor etc. partneriaeth sifil) sy'n cyfateb i orchymyn o'r fath a grybwyllir ym mharagraff (c).</p> <p>(3) Mae'r is-baragraff hwn yn gymwys i annedd sy'n unig breswylfa neu'n brif breswylfa person y gwneir gorchymyn y cyfeirir ato yn is-baragraff (2) er ei fudd.</p> <p><i>Setliadau ac ymddiriedolaethau noeth</i></p> <p>27 (1) Mae is-baragraff (3) yn gymwys mewn perthynas â thrafodiad tir—</p>	

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	<p>(c) under the terms of the settlement a beneficiary will be entitled to—</p> <p>(i) occupy the dwelling or dwellings for life, or</p> <p>(ii) income earned in respect of the dwelling or dwellings.</p> <p>(2) Sub-paragraph (3) also applies in relation to a land transaction if—</p> <p>(a) the main subject-matter of the transaction consists of a term of years absolute in a dwelling, and</p> <p>(b) the buyer (or one of them) is acting as a trustee of a bare trust (within the meaning given by paragraph 2(1) and (2) of Schedule 7).</p> <p>(3) Where this sub-paragraph applies in relation to a land transaction the beneficiary of the settlement or bare trust (rather than the trustee) is to be treated for the purposes of this Schedule as the buyer (or as one of them).</p> <p>(4) Paragraphs 3(3) and 4 of Schedule 7 (trustees to be treated as the buyer) have effect subject to sub-paragraph (3).</p> <p>28 (1) Sub-paragraph (3) applies where—</p> <p>(a) a person is a beneficiary under a settlement,</p> <p>(b) a major interest in a dwelling forms</p>	<p>(a) os yw prif destun y trafodiad ar ffurf prif fuddiant mewn un annedd neu ragor,</p> <p>(b) os yw'r prynwr (neu un ohonynt) yn gweithredu fel ymddiriedolwr setliad, ac</p> <p>(c) os bydd gan fuddiolwr, o dan delerau'r setliad, hawl i—</p> <p>(i) meddiannu'r annedd neu'r anheddau am oes, neu</p> <p>(ii) incwm a enillir mewn cysylltiad â'r annedd neu'r anheddau.</p> <p>(2) Mae is-baragraff (3) hefyd yn gymwys mewn perthynas â thrafodiad tir—</p> <p>(a) os yw prif destun y trafodiad ar ffurf cyfnod o flynyddoedd absoliwt mewn annedd, a</p> <p>(b) os yw'r prynwr (neu un ohonynt) yn gweithredu fel ymddiriedolwr ymddiriedolaeth noeth (o fewn yr ystyr a roddir gan baragraffau 2(1) a (2) o Atodlen 7).</p> <p>(3) Pan fo'r is-baragraff hwn yn gymwys mewn perthynas â thrafodiad tir, mae buddiolwr y setliad neu'r ymddiriedolaeth noeth (yn hytrach na'r ymddiriedolwr) i'w drin at ddibenion yr Atodlen hon fel y prynwr (neu fel un ohonynt).</p>	

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	<p>part of the trust property, and</p> <p>(c) under the terms of the settlement, the beneficiary is entitled to—</p> <p>(i) occupy the dwelling for life, or</p> <p>(ii) income earned in respect of the dwelling.</p> <p>(2) Sub-paragraph (3) also applies where—</p> <p>(a) a person is a beneficiary under a bare trust (within the meaning given by paragraph 2(1) and (2) of Schedule 7), and</p> <p>(b) a term of years absolute in a dwelling forms part of the trust property.</p> <p>(3) Where this sub-paragraph applies—</p> <p>(a) the beneficiary is to be treated for the purposes of this Schedule as holding the interest in the dwelling, and</p> <p>(b) if the trustee of the settlement or bare trust disposes of the interest, the beneficiary is to be treated for the purposes of this Schedule as having disposed of it.</p> <p>29 (1) This paragraph applies where, by reason of paragraph 27 or 28 or paragraph 3(1) of Schedule 7 (bare trusts), the child of a</p>	<p>(4) Mae paragraffau 3(3) a 4 o Atodlen 7 (trin ymddiriedolwyr fel y prynwr) yn cael effaith yn ddarostyngedig i is-baragraff (3).</p> <p>28 (1) Mae is-baragraff (3) yn gymwys—</p> <p>(a) pan fo person yn fuddiolwr o dan setliad,</p> <p>(b) pan fo prif fuddiant mewn annedd yn ffurfio rhan o eiddo'r ymddiriedolaeth, ac</p> <p>(c) pan fo gan fuddiolwr, o dan delerau'r setliad, hawl i—</p> <p>(i) meddiannu'r annedd am oes, neu</p> <p>(ii) incwm a enillir mewn cysylltiad â'r annedd.</p> <p>(2) Mae is-baragraff (3) hefyd yn gymwys—</p> <p>(a) pan fo person yn fuddiolwr o dan ymddiriedolaeth noeth (o fewn yr ystyr a roddir gan baragraff 2(1) a (2) o Atodlen 7), a</p> <p>(b) pan fo cyfnod o flynyddoedd absoliwt mewn annedd yn ffurfio rhan o eiddo'r ymddiriedolaeth.</p> <p>(3) Pan fo'r is-baragraff hwn yn gymwys—</p> <p>(a) mae'r buddiolwr i'w drin at ddibenion yr Atodlen hon fel pe bai'n dal y buddiant yn yr annedd, a</p>	

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	<p>person (“P”) would (but for this paragraph) be treated for the purposes of this Schedule as—</p> <p>(a) being the buyer in relation to a land transaction,</p> <p>(b) holding an interest in a dwelling, or</p> <p>(c) having disposed of an interest in a dwelling.</p> <p>(2) Where this paragraph applies—</p> <p>(a) P and any spouse or civil partner of P are to be treated for the purposes of this Schedule as being the buyer, holding the interest or (as the case may be) having disposed of the interest, and</p> <p>(b) the child is not to be so treated.</p> <p>(3) But sub-paragraph (2)(a) does not apply in relation to a spouse or civil partner of P if the two of them are not living together (for the meaning of which, see paragraph 25(3)).</p> <p>30 (1) This paragraph applies in relation to a land transaction if—</p> <p>(a) the main subject-matter of the transaction consists of a major interest in one or more dwellings,</p> <p>(b) the buyer (or one of them) is acting as trustee of a settlement,</p>	<p>(b) os yw ymddiriedolwr y setliad neu'r ymddiriedolaeth noeth yn gwaredu'r buddiant, mae'r buddiolwr i'w drin at ddibenion yr Atodlen hon fel pe bai wedi ei waredu.</p> <p>29 (1) Mae'r paragraff hwn yn gymwys pe bai plentyn person (“P”) (oni bai am y paragraff hwn), oherwydd paragraff 27 neu 28 neu baragraff 3(1) o Atodlen 7 (ymddiriedolaethau noeth), yn cael ei drin at ddibenion yr Atodlen hon fel pe bai—</p> <p>(a) y prynwr mewn perthynas â thrafodiad tir,</p> <p>(b) yn dal buddiant mewn annedd, neu</p> <p>(c) wedi gwaredu buddiant mewn annedd.</p> <p>(2) Pan fo'r paragraff hwn yn gymwys—</p> <p>(a) mae P ac unrhyw briod neu bartner sifil i P i'w trin at ddibenion yr Atodlen hon fel pe bai neu pe baent y prynwr, yn dal y buddiant neu (yn ôl y digwydd) wedi gwaredu'r buddiant, a</p> <p>(b) nid yw'r plentyn i'w drin felly.</p> <p>(3) Ond nid yw is-baragraff (2)(a) yn gymwys i briod neu bartner sifil P os nad yw'r ddau ohonynt yn cyd-fyw (gweler paragraff 25(3) am ystyr hynny).</p> <p>30 (1) Mae'r paragraff hwn yn gymwys mewn</p>	

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	<p>(c) that buyer is an individual, and</p> <p>(d) under the terms of the settlement a beneficiary is not entitled to—</p> <p>(i) occupy the dwelling or dwellings for life, or</p> <p>(ii) income earned in respect of the dwelling or dwellings.</p> <p>(2) In determining whether Paragraph 20 or 21 applies to the transaction —</p> <p>(a) if the buyer mentioned in sub-paragraph (1) is the only buyer, ignore subparagraph (1)(a) of those paragraphs, and</p> <p>(b) if that buyer is not the only buyer, ignore sub-paragraph (1)(a) of those paragraphs when having regard to that buyer.</p> <p><i>Partnerships</i></p> <p>31 (1) Sub-paragraph (2) applies in relation to a chargeable transaction, the subject-matter of which consists of a major interest in one or more dwellings if—</p> <p>(a) the buyer (or one of them) is a partner in a partnership, but</p> <p>(b) the buyer does not enter into the transaction for the purposes of the partnership.</p>	<p>perthynas â thrafodiad tir—</p> <p>(a) os yw prif destun y trafodiad ar ffurf prif fuddiant mewn un annedd neu ragor,</p> <p>(b) os yw'r prynwr (neu un ohonynt) yn gweithredu fel ymddiriedolwr setliad,</p> <p>(c) os yw'r prynwr hwnnw yn unigolyn, a</p> <p>(d) os nad oes gan fuddiolwr, o dan delerau'r setliad, hawl i—</p> <p>(i) meddiannu'r annedd neu'r anheddau am oes, neu</p> <p>(ii) incwm a enillir mewn cysylltiad â'r annedd neu'r anheddau.</p> <p>(2) Wrth benderfynu pa un a yw paragraff 20 neu 21 yn gymwys i'r trafodiad—</p> <p>(a) os y prynwr a grybwyllir yn is-baragraff (1) yw'r unig brynwr, anwybydder is-baragraff (1)(a) o'r paragraffau hynny, a</p> <p>(b) os nad y prynwr hwnnw yw'r unig brynwr, anwybydder is-baragraff (1)(a) o'r paragraffau hynny wrth ystyried y prynwr hwnnw.</p> <p><i>Partneriaethau</i></p> <p>31 (1) Mae is-baragraff (2) yn gymwys mewn</p>	

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	<p>(2) For the purposes of determining whether paragraph 5 or 15 applies to the transaction, any major interest in any other dwelling that is held by or on behalf of the partnership for the purposes of a trade carried on by the partnership is not to be treated as held by or on behalf of the buyer.</p> <p>(3) Paragraph 4(1)(a) of Schedule 6 (chargeable interests held by partnerships treated as held by the partners) has effect subject to sub-paragraph (2).</p> <p><i>Alternative finance arrangements</i></p> <p>32 (1) This paragraph applies in relation to a chargeable transaction which is the first transaction under an alternative finance arrangement entered into between a person and a financial institution.</p> <p>(2) The person (rather than the institution) is to be treated for the purposes of this Schedule as the buyer in relation to the transaction.</p> <p>(3) In this paragraph—</p> <p>“alternative finance arrangement” (“<i>trefniant cyllid arall</i>”) means an arrangement of a kind mentioned in paragraph 2(1) or 3(1) of Schedule 9 (alternative property finance reliefs);</p> <p>“financial institution” (“<i>sefydliad ariannol</i>”) has the meaning given</p>	<p>perthynas â thrafodiad trethadwy y mae ei destun ar ffurf prif fuddiant mewn un annedd neu ragor—</p> <p>(a) os yw'r prynwr (neu un ohonynt) yn bartner mewn partneriaeth, ond</p> <p>(b) os nad yw'r prynwr yn ymrwymo i'r trafodiad at ddibenion y bartneriaeth.</p> <p>(2) At ddibenion penderfynu pa un a yw paragraff 5 neu 15 yn gymwys i'r trafodiad, nid yw unrhyw brif fuddiant mewn unrhyw annedd arall a ddelir gan y bartneriaeth neu ar ei rhan at ddibenion masnach a gyflawnir gan y bartneriaeth i'w drin fel pe bai'n cael ei ddal gan y prynwr neu ar ei ran.</p> <p>(3) Mae paragraff 4(1)(a) o Atodlen 6 (trin buddiannau trethadwy a ddelir gan bartneriaethau fel pe baent yn cael eu dal gan y partneriaid) yn cael effaith yn ddarostyngedig i is-baragraff (2).</p> <p><i>Trefniadau cyllid arall</i></p> <p>32 (1) Mae'r paragraff hwn yn gymwys mewn perthynas â thrafodiad trethadwy sydd y trafodiad cyntaf o dan drefniant cyllid arall yr ymrwymir iddo rhwng person a sefydliad ariannol.</p> <p>(2) Mae'r person (yn hytrach na'r sefydliad) i'w drin at ddibenion yr Atodlen hon fel y prynwr mewn perthynas â'r trafodiad.</p>	

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	<p>by paragraph 8 of that Schedule; “first transaction” (“trafodiad cyntaf”), in relation to an alternative finance arrangement, has the meaning given by paragraph 2(1)(a) or 3(1)(a) of that Schedule.</p> <p><i>Major interests in dwellings inherited jointly</i></p> <p>33 (1) This paragraph applies where by virtue of an inheritance—</p> <p>(a) a person (“P”) becomes jointly entitled with one or more other persons to a major interest in a dwelling, and</p> <p>(b) P’s beneficial share in the interest does not exceed 50% (see subparagraph (4)).</p> <p>(2) P is not to be treated for the purposes of paragraph 5(1)(a) or 15(1)(b) as having the major interest at any time during the period of three years beginning with the date of the inheritance.</p> <p>(3) But if at any time during that period of three years P becomes the only person beneficially entitled to the whole of the interest or P’s beneficial share in the interest exceeds 50% P is, from that time, to be treated as having the major interest for the purposes of the application of paragraphs 5(1)(a) and 15(1)(b) (subject to any disposal</p>	<p>(3) Yn y paragraff hwn—</p> <p>mae i “sefydliad ariannol” (“<i>financial institution</i>”) yr ystyr a roddir gan baragraff 8 o’r Atodlen honno;</p> <p>mae i “trafodiad cyntaf” (“<i>first transaction</i>”), mewn perthynas â threfniant cyllid arall, yr ystyr a roddir gan baragraff 2(1)(a) neu 3(1)(a) o’r Atodlen honno;</p> <p>ystyr “trefniant cyllid arall” (“<i>alternative finance arrangement</i>”) yw trefniant o fath a grybwyllir ym mharagraff 2(1) neu 3(1) o Atodlen 9 (rhyddhadau cyllid eiddo arall).</p> <p><i>Prif fuddiannau mewn anheddau a gyd-etifeddir</i></p> <p>33 (1) Mae’r paragraff hwn yn gymwys, yn rhinwedd etifeddiant—</p> <p>(a) pan fo person (“P”) yn cael hawl ar y cyd gydag un neu ragor o bersonau eraill i brif fuddiant mewn annedd, a</p> <p>(b) pan na fo cyfran lesiannol P yn y buddiant yn fwy na 50% (gweler isbaragraff (4)).</p> <p>(2) Nid yw P i’w drin at ddibenion paragraff 5(1)(a) neu 15(1)(b) fel pe bai ganddo’r prif fuddiant ar unrhyw adeg yn ystod y cyfnod o 3 blynedd sy’n dechrau â dyddiad yr etifeddiant.</p>	

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	<p>by P).</p> <p>(4) P's share in the interest exceeds 50% if—</p> <p>(a) P is beneficially entitled as a tenant in common or coparcener to more than half the interest,</p> <p>(b) P and P's spouse or civil partner taken together are beneficially entitled as tenants in common or coparceners to more than half the interest, or</p> <p>(c) P and P's spouse or civil partner are beneficially entitled as joint tenants to the interest and there is no more than one other joint tenant who is so entitled.</p> <p>(5) In this paragraph "inheritance" means the acquisition of an interest in or towards satisfaction of an entitlement under or in relation to the will of a deceased person, or on the intestacy of a deceased person.</p> <p>(6) This paragraph applies in relation to an interest acquired following a person's death as a result of a variation of a disposition (whether effected by will, under the law relating to intestacy or otherwise) of property comprised in that person's estate made within the period of two years after the person's death, as it applies in relation to an inheritance; and in such a case the reference in sub-paragraph (2) to the date</p>	<p>(3) Ond os, ar unrhyw adeg yn ystod y cyfnod hwnnw o 3 blynedd, y daw P i fod yr unig berson sydd â hawl lesiannol i'r buddiant cyfan, neu os yw cyfran lesiannol P yn y buddiant yn fwy na 50%, mae P i'w drin, o'r adeg honno, fel pe bai ganddo'r prif fuddiant at ddibenion cymhwyso paragraffau 5(1)(a) a 15(1)(b) (yn ddarostyngedig i unrhyw warediad gan P).</p> <p>(4) Mae cyfran P yn y buddiant yn fwy na 50%—</p> <p>(a) os oes gan P hawl lesiannol fel tenant ar y cyd neu gydetifedd i fwy na hanner y buddiant,</p> <p>(b) os oes gan P a phriod neu bartner sifil P, gyda'i gilydd, hawl lesiannol i fwy na hanner y buddiant fel tenantiaid ar y cyd neu gydetifeddion, neu</p> <p>(c) os oes gan P a phriod neu bartner sifil P hawl lesiannol i'r buddiant fel cyd-denantiaid, ac nad oes mwy nag un cyd-denant arall sydd â hawl o'r fath.</p> <p>(5) Yn y paragraff hwn ystyr "etifeddiant" yw caffael buddiant mewn hawlogaeth, neu tuag at ddiwallu hawlogaeth, o dan ewyllys person ymadawedig neu mewn perthynas ag ewyllys o'r fath, neu ar ddiewyllysedd person ymadawedig.</p>	

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	<p>of the inheritance means the date of the acquisition of the interest in accordance with the variation.</p> <p>PART 6</p> <p>INTERPRETATION</p> <p><i>Dwellings outside Wales</i></p> <p>34 (1) In the provisions of this Schedule specified in sub-paragraph (4), references to a “dwelling” include references to a dwelling situated outside Wales.</p> <p>(2) In relation to a dwelling situated in England, those provisions are to be construed in accordance with the provisions of the Finance Act 2003 (c. 14).</p> <p>(3) In the application of those provisions in relation to a dwelling situated in a country or territory outside England and Wales—</p> <p>(a) references to a “major interest” in the dwelling are to an equivalent interest in the dwelling under the law of that country or territory,</p> <p>(b) references to persons being beneficially entitled as joint tenants, tenants in common or coparceners to an interest in the dwelling are to persons having an equivalent entitlement to the interest in the dwelling under the</p>	<p>(6) Mae'r paragraff hwn yn gymwys mewn perthynas â buddiant a gaffaelir yn dilyn marwolaeth person o ganlyniad i amrywio gwarediad (pa un ai y rhoddir effaith iddo gan ewyllys, o dan y gyfraith sy'n ymwneud â diewyllysedd, neu fel arall) eiddo a gynhwysir yn ystad y person hwnnw a wneir o fewn y cyfnod o 2 flynedd ar ôl marwolaeth y person, fel y mae'n gymwys mewn perthynas ag etifeddiant; ac mewn achos o'r fath mae'r cyfeiriad yn is-baragraff (2) at ddyddiad yr etifeddiant yn golygu dyddiad caffael y buddiant yn unol â'r amrywiad.</p> <p>RHAN 6</p> <p>DEHONGLI</p> <p><i>Anheddau y tu allan i Gymru</i></p> <p>34 (1) Yn narpariaethau'r Atodlen hon a bennir yn is-baragraff (4), mae cyfeiriadau at “annedd” yn cynnwys cyfeiriadau at annedd a leolir y tu allan i Gymru.</p> <p>(2) O ran annedd a leolir yn Lloegr, mae'r darpariaethau hynny i'w dehongli yn unol â darpariaethau Deddf Cyllid 2003 (p. 14).</p> <p>(3) Wrth gymhwyso'r darpariaethau hynny mewn perthynas ag annedd a leolir mewn gwlad neu diriogaeth y tu allan i Gymru a Lloegr—</p> <p>(a) mae cyfeiriadau at “prif fuddiant” yn yr annedd yn gyfeiriadau at fuddiant cyfatebol yn yr annedd o</p>	

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	<p>law of that country or territory,</p> <p>(c) references to a “land transaction” in relation to the dwelling are to the acquisition of an interest in the dwelling under the law of that country or territory,</p> <p>(d) references to the “effective date” of a land transaction in relation to the dwelling are to the date on which the interest in the dwelling is acquired under the law of that country or territory,</p> <p>(e) references to “inheritance” are to the acquisition of an interest from a deceased person’s estate in accordance with the laws of that country or territory concerning the inheritance of property.</p> <p>(4) The provisions of this Schedule referred to in sub-paragraphs (1), (2) and (3) are —</p> <p>(a) paragraph 5(1)(a),</p> <p>(b) paragraph 8(2)(b), (c), (d) and (e) and (3)(b), (c) and (d),</p> <p>(c) paragraph 9(4),</p> <p>(d) paragraph 15(1)(b),</p> <p>(e) paragraph 17(2)(b), (c), (d) and (e) and (3)(b), (c) and (d),</p> <p>(f) paragraph 18(4)</p>	<p>dan gyfraith y wlad neu’r diriogaeth honno,</p> <p>(b) mae cyfeiriadau at bersonau sydd â hawl lesiannol i fuddiant yn yr annedd fel cyd-denantiaid, tenantiaid ar y cyd neu gydetifeddion yn gyfeiriadau at bersonau sydd â hawl gyfatebol i’r buddiant yn yr annedd o dan gyfraith y wlad neu diriogaeth honno,</p> <p>(c) mae cyfeiriadau at “trafodiad tir” mewn perthynas â’r annedd yn gyfeiriadau at gaffael buddiant yn yr annedd o dan gyfraith y wlad neu’r diriogaeth honno,</p> <p>(d) mae cyfeiriadau at “dyddiad cael effaith” trafodiad tir mewn perthynas â’r annedd yn gyfeiriadau at y dyddiad y caffaelir y buddiant yn yr annedd o dan gyfraith y wlad neu’r diriogaeth honno, ac</p> <p>(e) mae cyfeiriadau at “etifeddiant” yn gyfeiriadau at gaffael buddiant o ystad person ymadawedig yn unol â chyfreithiau’r wlad neu’r diriogaeth honno ynghylch etifeddu eiddo.</p> <p>(4) Darpariaethau’r Atodlen hon y cyfeirir atynt yn</p>	

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	<p>(g) paragraph 26, (h) paragraph 28, (i) paragraph 31(2), and (j) paragraph 33.</p> <p>(5) Where the child of a person (“P”) has an interest in a dwelling which is situated in a country or territory outside Wales —</p> <p>(a) P and any spouse or civil partner of P are to be treated for the purposes of this Schedule as having that interest, and</p> <p>(b) the child is not to be so treated</p> <p>(6) But sub-paragraph (4) does not apply in relation to a spouse or civil partner of P if the two of them are not living together (for the meaning of which, see paragraph 25(3)).</p> <p><i>What counts as a dwelling</i></p> <p>35 (1) This paragraph sets out rules for determining what counts as a dwelling for the purposes of this Schedule.</p> <p>(2) A building or part of a building counts as a dwelling if—</p> <p>(a) it is used or suitable for use as a dwelling, or</p> <p>(b) it is in the process of being constructed or adapted for such use.</p>	<p>is baragraffau (1), (2) a (3) yw—</p> <p>(a) paragraff 5(1)(a),</p> <p>(b) paragraffau 8(2)(b), (c), (d) ac (e) a (3)(b), (c) a (d),</p> <p>(c) paragraff 9(4),</p> <p>(d) paragraff 15(1)(b),</p> <p>(e) paragraffau 17(2)(b), (c), (d) ac (e) a (3)(b), (c) a (d),</p> <p>(f) paragraffau 18(4),</p> <p>(g) paragraff 26</p> <p>(h) paragraff 28,</p> <p>(i) paragraff 31(2), a</p> <p>(j) paragraff 33.</p> <p>(5) Pan fo gan blentyn person (“P”) fuddiant mewn annedd a leolir mewn gwlad neu diriogaeth y tu allan i Gymru—</p> <p>(a) mae P ac unrhyw briod neu bartner sifil i P i’w trin at ddibenion yr Atodlen hon fel pe bai ganddo neu ganddynt y buddiant hwnnw, a</p> <p>(b) nid yw’r plentyn i’w drin felly.</p> <p>(6) Ond nid yw is-baragraff (5) yn gymwys i briod neu bartner sifil i P os nad yw’r ddau ohonynt yn cyd-fyw (gweler paragraff 25(3) am ystyr hynny).</p> <p><i>Yr hyn sy’n cyfrif fel annedd</i></p>	

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	<p>(3) Land that is, or is to be, occupied or enjoyed with a dwelling as a garden or grounds (including any building or structure on that land) is taken to be part of that dwelling.</p> <p>(4) Land that subsists, or is to subsist, for the benefit of a dwelling is taken to be part of that dwelling.</p> <p>(5) The main subject-matter of a transaction is also taken to consist of or include an interest in a dwelling if—</p> <p>(a) substantial performance of a contract constitutes the effective date of that transaction by virtue of a relevant deeming provision,</p> <p>(b) the main subject-matter of the transaction consists of or includes an interest in a building, or a part of a building, that is to be constructed or adapted under the contract for use as a dwelling, and</p> <p>(c) construction or adaptation of the building, or part of a building, has not begun by the time the contract is substantially performed.</p> <p>(6) In sub-paragraph (5)—</p> <p>“contract” (“<i>contract</i>”) includes any agreement;</p> <p>“relevant deeming provision” (“<i>darpariaeth dybio berthnasol</i>”)</p>	<p>35 (1) Mae'r paragraff hwn yn nodi rheolau ar gyfer penderfynu beth sy'n cyfrif fel annedd at ddibenion yr Atodlen hon.</p> <p>(2) Mae adeilad neu ran o adeilad yn cyfrif fel annedd—</p> <p>(a) os yw'n cael ei ddefnyddio fel annedd neu'n addas i'w ddefnyddio fel annedd, neu</p> <p>(b) os yw yn y broses o gael ei adeiladu neu ei addasu at ddefnydd o'r fath.</p> <p>(3) Cymerir bod tir sy'n cael ei feddiannu neu ei fwynhau gydag annedd, neu dir a fydd yn cael ei feddiannu neu ei fwynhau gydag annedd, fel gardd neu diroedd (gan gynnwys unrhyw adeilad neu strwythur ar y tir hwnnw) yn rhan o'r annedd honno.</p> <p>(4) Cymerir bod tir sy'n bodoli er budd annedd, neu dir a fydd yn bodoli er budd annedd, yn rhan o'r annedd honno.</p> <p>(5) Cymerir hefyd fod prif destun trafodiad yn fuddiant mewn annedd, neu'n cynnwys buddiant mewn annedd—</p> <p>(a) os dyddiad cyflawni contract yn sylweddol yw'r dyddiad y mae'r trafodiad hwnnw yn cael effaith yn rhinwedd darpariaeth dybio berthnasol,</p> <p>(b) os yw prif destun y trafodiad yn</p>	

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	<p>means any of sections 10 to 13 or paragraph 8(1) to (5) of Schedule 2 (pre-completion transactions) or paragraph 20 of Schedule 5 (agreement for lease);</p> <p>“substantially performed” (“<i>cyflawni'n sylweddol</i>”) has the same meaning as in section 14.</p> <p>(7) A building or part of a building used for a purpose specified in section 71(4) or (5) is not used as a dwelling for the purposes of sub-paragraph (2) or (5).</p> <p>(8) Where a building or part of a building is used for a purpose mentioned in sub-paragraph (7), no account is to be taken for the purposes of sub-paragraph (2) of its suitability for any other use.</p> <p><i>Meaning interest not to include certain leases</i></p> <p>36 For the purposes of this Schedule, any term of years absolute or leasehold estate is not a “major interest” if its term does not exceed 7 years on the date of its grant.’.</p>	<p>ffurfio neu'n cynnwys buddiant mewn adeilad, neu ran o adeilad, sydd i'w adeiladu neu i'w addasu o dan y contract ar gyfer ei ddefnyddio fel annedd, ac</p> <p>(c) os nad yw'r gwaith o adeiladu neu addasu'r adeilad, neu'r rhan o adeilad, wedi dechrau erbyn yr adeg y caiff y contract ei gyflawni'n sylweddol.</p> <p>(6) Yn is-baragraff (5)—</p> <p>mae “contract” (“contract”) yn cynnwys unrhyw gytundeb;</p> <p>mae i “cyflawni'n sylweddol” (“substantially performed”) yr un ystyr ag yn adran 14;</p> <p>ystyr “darpariaeth dybio berthnasol” (“relevant deeming provision”) yw unrhyw un neu ragor o adrannau 10 i 13 neu baragraffau 8(1) i (5) o Atodlen 2 (trafodiadau cyn-gwblhau) neu baragraff 20 o Atodlen 5 (cytundeb ar gyfer les).</p> <p>(7) Nid yw adeilad neu ran o adeilad a ddefnyddir at ddiben a bennir yn adran 71(4) neu (5) yn cael ei ddefnyddio fel annedd at ddibenion is-baragraffau (2) na (5).</p> <p>(8) Pan fo adeilad neu ran o adeilad yn cael ei ddefnyddio at ddiben a grybwyllir yn is-</p>	

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		<p>baragraff (7), rhaid diystyru ei addasrwydd ar gyfer unrhyw ddefnydd arall at ddibenion is-baragraff (2).</p> <p><i>Prif fuddiant i beidio â chynnwys lesioedd penodol</i></p> <p>36 At ddibenion yr Atodlen hon, nid yw unrhyw gyfnod o flynyddoedd absoliwt neu ystad lesddaliad yn “prif fuddiant” os nad yw cyfnod y les yn fwy na 7 mlynedd ar y dyddiad y'i rhoddir.’.</p>	
42.	<p>Schedule 5, page 94, after line 35, insert—</p> <p><i>‘Power to amend or repeal paragraphs 34 to 36</i></p> <p>37 The Welsh Ministers may by regulations amend or repeal paragraphs 34 to 36.’</p>	<p>Atodlen 5, tudalen 94, ar ôl llinell 36, mewnosoder—</p> <p><i>‘Pŵer i ddiwygio neu ddiddymu paragraffau 34 i 36</i></p> <p>37 Caiff Gweinidogion Cymru drwy reoliadau ddiwygio neu ddiddymu paragraffau 34 i 36.’.</p>	<p>The purpose of this amendment is to include the power to amend or repeal paragraphs 34 to 36 of Schedule 5 in relation to the calculation of the amount of tax chargeable on the acquisition of a non-residential lease.</p> <p>The effect of this amendment is to provide Welsh Ministers with a power to make regulations to amend or repeal paragraphs 34 to 36 of Schedule 5 if a need to do so arises in the future.</p> <p>Amendment 39 makes these regulations subject to the affirmative procedure</p>
43.	<p>Schedule 12, page 141, after line 11, insert—</p> <p>() In the application of sub-paragraph (1), where a relevant transaction is a higher rates residential property transaction (as provided for in Schedule [<i>Schedule to be inserted by Amendment 41</i>]), the amount of tax that would be chargeable under section 27 is to be determined on that basis.’.</p>	<p>Atodlen 12, tudalen 141, ar ôl llinell 10, mewnosoder—</p> <p>() Wrth gymhwyso is-baragraff (1), pan fo trafodiad perthnasol yn drafodiad eiddo preswyl cyfraddau uwch (fel y darperir ar ei gyfer yn Atodlen [<i>yr Atodlen sy'n cael ei mewnosod gan Welliant 41</i>]), mae swm y dreth a fyddai i'w godi o dan adran 27 i'w bennu ar y sail honno.’.</p>	<p>The purpose of this amendment is to ensure that when a transaction is a higher rates residential property transaction, it will not be determined using the method described in sub-paragraph 6 (1).</p> <p>The effect of this amendment is to apply the higher rates to purchases of multiple additional residential properties.</p> <p>This amendment is consequential to amendment 41.</p>

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