

HYSBYSIAD YNGHYLCH GWELLIANNAU NOTICE OF AMENDMENTS

Cyflwynwyd ar 9 Chwefror 2017
Tabled on 9 February 2017

Bil Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Bill

- Nick Ramsay** 44
Section 5, page 3, line 25, leave out subsection (4).
Adran 5, tudalen 3, llinell 25, hepgorer is-adran (4).
- Nick Ramsay** 45
Section 18, page 11, line 1, leave out subsection (2).
Adran 18, tudalen 11, llinell 1, hepgorer is-adran (2).
- Nick Ramsay** 46
Section 30, page 20, line 1, leave out subsection (6).
Adran 30, tudalen 20, llinell 1, hepgorer is-adran (6).
- Nick Ramsay** 47
Section 33, page 21, line 8, leave out ‘, except as otherwise provided, means any body corporate or unincorporated association, but does not include a partnership’ and insert ‘has the meaning given by section 1 of the Companies Act 2006’.



Adran 33, tudalen 21, llinell 8, hepgorer “cwmni”, oni ddarperir fel arall, yn golygu unrhyw gorff corfforaethol neu gymdeithas anghorfforedig, ond nid yw’n cynnwys partneriaeth’ a mewnosoder ‘i “cwmni” yr ystyr a roddir gan adran 1 o Ddeddf Cwmnïau 2006’.

Nick Ramsay **48**

Section 33, page 21, line 32, leave out subsections (7) to (8).

Adran 33, tudalen 21, llinell 34, hepgorer is-adrannau (7) hyd at (8).

Nick Ramsay **49**

Section 40, page 25, line 5, leave out subsection (2).

Adran 40, tudalen 25, llinell 5, hepgorer is-adran (2).

Nick Ramsay **50**

Section 41, page 25, line 9, leave out subsection (2).

Adran 41, tudalen 25, llinell 9, hepgorer is-adran (2).

Nick Ramsay **51**

Section 45, page 27, line 12, leave out subsection (10).

Adran 45, tudalen 27, llinell 13, hepgorer is-adran (10).

Nick Ramsay **52**

Section 46, page 28, line 10, leave out subsection (5).

Adran 46, tudalen 28, llinell 13, hepgorer is-adran (5).

Nick Ramsay **53**

Section 48, page 30, line 17, leave out subsection (5).

Adran 48, tudalen 30, llinell 21, hepgorer is-adran (5).

Nick Ramsay **54**

Page 31, line 8, leave out section 51.

Tudalen 31, llinell 7, hepgorer adran 51.



Nick Ramsay 55

Page 37, line 4, leave out section 63.

Tudalen 37, llinell 3, hepgorer adran 63.

Nick Ramsay 56

Section 71, page 44, line 33, leave out '6' and insert '15'.

Adran 71, tudalen 44, llinell 34, hepgorer '6' a mewnosoder '15'.

Nick Ramsay 57

Section 71, page 44, line 37, leave out subsection (10).

Adran 71, tudalen 44, llinell 38, hepgorer is-adran (10).

Nick Ramsay 58

Section 77, page 46, leave out line 31.

Adran 77, tudalen 46, hepgorer llinell 34.

Nick Ramsay 59

Section 77, page 46, leave out line 32.

Adran 77, tudalen 46, hepgorer llinell 35.

Nick Ramsay 60

Section 77, page 46, leave out line 33.

Adran 77, tudalen 46, hepgorer llinell 36.

Nick Ramsay 61

Section 77, page 46, leave out line 34.

Adran 77, tudalen 46, hepgorer llinell 37.

Nick Ramsay 62

Section 77, page 47, leave out line 2.

Adran 77, tudalen 47, hepgorer llinell 2.



Nick Ramsay 63

Section 77, page 47, leave out line 3.

Adran 77, tudalen 47, hepgorer llinell 3.

Nick Ramsay 64

Section 77, page 47, leave out line 4.

Adran 77, tudalen 47, hepgorer llinell 4.

Nick Ramsay 65

Section 77, page 47, leave out line 5.

Adran 77, tudalen 47, hepgorer llinell 5.

Nick Ramsay 66

Section 77, page 47, leave out line 6.

Adran 77, tudalen 47, hepgorer llinell 6.

Nick Ramsay 67

Section 77, page 47, leave out line 7.

Adran 77, tudalen 47, hepgorer llinell 7.

Nick Ramsay 68

Section 77, page 47, leave out line 8.

Adran 77, tudalen 47, hepgorer llinell 8.

Nick Ramsay 69

Section 77, page 47, leave out line 9.

Adran 77, tudalen 47, hepgorer llinell 9.

Nick Ramsay 70

Section 77, page 47, leave out line 10.

Adran 77, tudalen 47, hepgorer llinell 10.



Nick Ramsay 71

Section 77, page 47, leave out line 11.
Adran 77, tudalen 47, hepgorer llinell 11.

Nick Ramsay 72

Section 77, page 47, leave out line 12.
Adran 77, tudalen 47, hepgorer llinell 12.

Nick Ramsay 73

Section 77, page 47, leave out lines 14 to 15.
Adran 77, tudalen 47, hepgorer llinellau 14 hyd at 15.

Nick Ramsay 74

Section 77, page 47, leave out line 16.
Adran 77, tudalen 47, hepgorer llinell 16.

Nick Ramsay 75

Schedule 3, page 67, line 15, leave out paragraph 7.
Atodlen 3, tudalen 67, llinell 17, hepgorer paragraff 7.

Nick Ramsay 76

Schedule 5, page 91, leave out lines 1 to 25.
Atodlen 5, tudalen 91, hepgorer llinellau 1 hyd at 26.

Nick Ramsay 77

Schedule 5, page 93, line 14, leave out 'or such other rate as the Welsh Ministers may by regulations specify'.
Atodlen 5, tudalen 93, llinell 14, hepgorer 'neu unrhyw gyfradd arall y caiff Gweinidogion Cymru ei phennu drwy reoliadau'.

Nick Ramsay 78

Schedule 12, page 141, leave out lines 12 to 13.



Atodlen 12, tudalen 141, hepgorer llinellau 11 hyd at 12.

Nick Ramsay 79

Schedule 14, page 154, after line 30, insert –

- ‘(7) The relief available for right to buy transactions will cease to have effect should legislation be enacted in Wales that repeals the right to buy scheme under the Housing Act 1985.’.

Atodlen 14, tudalen 154, ar ôl llinell 29, mewnosoder –

- ‘(7) Bydd y rhyddhad sydd ar gael ar gyfer trafodiadau hawl i brynu yn peidio â chael effaith pe bai deddfwriaeth yn dod i rym yng Nghymru sy’n dirymu’r cynllun hawl i brynu o dan Ddeddf Tai 1985.’.

Nick Ramsay 80

Schedule 16, page 176, line 23, leave out ‘(or such other proportion of that consideration as the Welsh Ministers may specify by regulations under this paragraph)’.

Atodlen 16, tudalen 176, llinell 24, hepgorer ‘(neu unrhyw gyfran arall o’r gydnabyddiaeth honno a bennir gan Weinidogion Cymru drwy reoliadau o dan y paragraff hwn.)’.

Nick Ramsay 41A

As an amendment to amendment 41, after line 634, insert –

‘Cohabitants

- 37 References in this Schedule to ‘spouse or civil partner’ do not include two persons who live together as though married to one another.’

Fel gwelliant i welliant 41, ar ôl llinell 660, mewnosoder –

‘Cydbreswylwyr

- 37 Nid yw cyfeiriadau yn yr Atodlen hon at ‘briod neu bartner sifil’ yn cynnwys dau berson sy’n byw gyda’i gilydd fel pe baent yn briod â’i gilydd.’

Steffan Lewis 81

Section 24, page 14, after line 16, insert –

- ‘(8) A statutory instrument containing –
- (a) the first regulations made under section 24(1),
 - (b) the first regulations made under paragraph 27(4) of Schedule 5 (tax bands and rates: rent element of residential leases), or



- (c) the first regulations made under paragraph 28(1) of that Schedule (tax bands and rates: rent element of non-residential and mixed leases),

may not come into force until at least six months have elapsed from the day on which they were approved by a resolution of the National Assembly for Wales.’.

Adran 24, tudalen 14, ar ôl llinell 18, mewnosoder –

‘(8) Ni chaniateir i offeryn statudol sy’n cynnwys –

- (a) y rheoliadau cyntaf a wneir o dan adran 24(1),
(b) y rheoliadau cyntaf a wneir o dan baragraff 27(4) o Atodlen 5 (bandiau treth a chyfraddau treth: elfen rhent lesioedd preswyl), neu
(c) y rheoliadau cyntaf a wneir o dan baragraff 28(1) o’r Atodlen honno (bandiau treth a chyfraddau treth: elfen rhent lesioedd amhreswyl a lesioedd cymysg),

ddod i rym cyn bod o leiaf chwe mis wedi mynd heibio ers y diwrnod y’i cymeradwywyd drwy benderfyniad gan Gynulliad Cenedlaethol Cymru.’.

Steffan Lewis

82

Section 30, page 20, after line 5, insert –

‘(7) The Welsh Ministers must exercise the power in subsection (6) to add a relief that applies to chargeable transactions which have benefited from improvements to energy efficiency.’.

Adran 30, tudalen 20, ar ôl llinell 5, mewnosoder –

‘(7) Rhaid i Weinidogion Cymru arfer y pŵer yn is-adran (6) i ychwanegu rhyddhad sy’n gymwys i drafodiadau trethadwy sydd wedi cael budd o welliannau o ran effeithlonrwydd ynni.’.

Steffan Lewis

83

Page 43, after line 7, insert a new section –

‘Review of provisions

[] Review of operation of the Act

- (1) The Welsh Ministers must, no later than the end of the period of 3 years beginning immediately after the date on which this Act receives Royal Assent, set in place an independent review of the operation of this Act.
- (2) The Welsh Ministers must, no later than the end of the period of 5 years beginning immediately after the date on which this Act receives Royal Assent, lay before the Assembly the report of that independent review and their proposals for implementing the conclusions of that review.’.

Tudalen 43, ar ôl llinell 7, mewnosoder adran newydd –



'Adolygu darpariaethau

[] Adolygu gweithrediad y Ddeddf hon

- (1) Rhaid i Weinidogion Cymru, yn ddim hwyrach na diwedd y cyfnod o 3 blynedd sy'n dechrau yn union ar ôl y dyddiad y bydd y Ddeddf hon yn cael Cydsyniad Brenhinol, roi ar waith adolygiad annibynnol o weithrediad y Ddeddf hon.
- (2) Rhaid i Weinidogion Cymru, yn ddim hwyrach na diwedd y cyfnod o 5 mlynedd sy'n dechrau yn union ar ôl y dyddiad y bydd y Ddeddf hon yn cael Cydsyniad Brenhinol, osod gerbron y Cynulliad yr adroddiad o'r adolygiad annibynnol hwnnw ynghyd â'u cynigion ar gyfer gweithredu casgliadau'r adolygiad hwnnw. '.

Steffan Lewis

84

Page 43, after line 7, insert a new section –

[] Review of alternatives to the Act

- (1) The Welsh Ministers must, no later than the end of the period of 5 years beginning immediately after the date on which this Act receives Royal Assent, set in place an independent review of alternative methods of taxing transactions in land.
- (2) The Welsh Ministers must, no later than the end of the period of 7 years beginning immediately after the date on which this Act receives Royal Assent, lay before the Assembly the report of that independent review and their proposals for implementing the conclusions of that review. '.

Tudalen 43, ar ôl llinell 7, mewnosoder adran newydd –

[] Adolygu dulliau amgen i'r Ddeddf

- (1) Rhaid i Weinidogion Cymru, yn ddim hwyrach na diwedd y cyfnod o 5 mlynedd sy'n dechrau yn union ar ôl y dyddiad y bydd y Ddeddf hon yn cael Cydsyniad Brenhinol, roi ar waith adolygiad annibynnol i mewn i ddulliau amgen o drethu trafodiadau mewn tir.
- (2) Rhaid i Weinidogion Cymru, yn ddim hwyrach na diwedd y cyfnod o 7 mlynedd sy'n dechrau yn union ar ôl y dyddiad y bydd y Ddeddf hon yn cael Cydsyniad Brenhinol, osod gerbron y Cynulliad yr adroddiad o'r adolygiad annibynnol hwnnw ynghyd â'u cynigion ar gyfer gweithredu casgliadau'r adroddiad hwnnw. '.

Steffan Lewis

85

Section 79, page 48, after line 1, insert –

- '(4) The power in subsection (3) must be exercised to postpone the application of this Act to transactions relating to properties partly in Wales and partly in England until the Welsh Ministers are satisfied that Her Majesty's Land Registry is able to provide digital maps showing the border between Wales and England to enable the effect of section 9 on a particular transaction to be understood before that transaction is agreed. '.



Adran 79, tudalen 48, ar ôl llinell 1, mewnosoder –

- (4) Rhaid i'r pŵer yn is-adran (3) gael ei arfer i ohirio cymhwyso'r Ddeddf hon i drafodiadau sy'n ymwneud ag eiddo sy'n rhannol yng Nghymru a rhannol yn Lloegr nes y bydd Gweinidogion Cymru wedi'u bodloni bod Cofrestfra Tir Ei Mawrhydi yn gallu darparu mapiau digidol sy'n dangos y ffin rhwng Cymru a Lloegr er mwyn gallu deall effaith adran 9 ar drafodiad penodol cyn cytuno ar y trafodiad hwnnw. '.

* **Steffan Lewis**

26A

As an amendment to amendment 26, after line 10, insert –

- (d) in respect of any higher rate that applies to residential property transactions, that a county or county borough council in Wales may after consultation, submit proposals to the Welsh Ministers to provide, in relation to its area, a variation of the higher rate and for different time periods,
- (e) any local variations in tax rates resulting from proposals made under paragraph (the first paragraph to be inserted by this amendment), and paragraph (b) is to be read accordingly. '.

Fel gwelliant i welliant 26, ar ôl llinell 12, mewnosoder –

- (d) o ran unrhyw gyfradd uwch sy'n gymwys i drafodiadau eiddo preswyl, y caiff cyngor sir neu gyngor bwrdeistref sirol yng Nghymru yn dilyn ymgynghoriad, gyflwyno cynigion i Weinidogion Cymru, mewn perthynas â'i ardal, amrywio'r gyfradd uwch ac am wahanol gyfnodau,
- (e) unrhyw amrywiaethau lleol mewn cyfraddau treth sy'n deillio o gynigion a wneir o dan baragraff (y paragraff cyntaf sy'n cael ei fewnosod gan y gwelliant hwn), ac mae paragraff (b) i'w ddarllen yn unol â hynny. '.

WITHDRAWN / TYNNWYD YN ÔL

* **Eluned Morgan**

86

Section 2, page 2, after line 25, insert –

- (4) The WRA must issue and from time to time revise guidance about the operation of land transaction tax.
- (5) The WRA in preparing the guidance specified in subsection (*the first subsection to be inserted by this amendment*) must engage with legal and tax practitioners.
- (6) The WRA must issue guidance that outlines the differences between land transaction tax and stamp duty land tax. '.

Adran 2, tudalen 2, ar ôl llinell 28, mewnosoder –

- (4) Rhaid i ACC ddyroddi canllawiau ynghylch y modd y gweithredir treth trafodiadau tir a'u hadolygu o bryd i'w gilydd.



- (5) Wrth baratoi'r canllawiau a nodir yn is-adran (*yr is-adran gyntaf sy'n cael ei mewnosod gan y gwelliant hwn*) rhaid i ACC ymgysylltu ag ymarferwyr ym maes cyfraith a threth.
- (6) Rhaid i ACC ddyroddi canllawiau sy'n amlinellu'r gwahaniaethau rhwng treth trafodiadau tir a threth dir y dreth stamp.'

WITHDRAWN / TYNNWYD YN ÔL

* Eluned Morgan

87

Section 31, page 20, after line 27, insert –

- '(4) The WRA must issue guidance to the parties to land transactions and their legal and financial advisers regarding the operation of this section.'

Adran 31, tudalen 20, ar ôl llinell 28, mewnosoder –

- '(4) Rhaid i ACC ddyroddi canllawiau i'r partïon i drafodiadau tir ac i'w cynghorwyr cyfreithiol ac ariannol ynghylch y modd y gweithredir yr adran hon.'

WITHDRAWN / TYNNWYD YN ÔL

* Eluned Morgan

88

Section 65, page 43, after line 5, insert –

'81J General anti-avoidance rule - Guidance

The WRA must issue guidance to the parties to land transactions and their legal and financial advisers regarding the operation of the general anti-avoidance rule.'''

Adran 65, tudalen 43, ar ôl llinell 5, mewnosoder –

'81J Y rheol gyffredinol yn erbyn osgoi trethi - Canllawiau

Rhaid i ACC ddyroddi canllawiau i'r partïon i drafodiadau tir ac i'w cynghorwyr cyfreithiol ac ariannol ynghylch y modd y gweithredir y rheol gyffredinol yn erbyn osgoi trethi.'''

Mark Reckless

89

Section 9, page 5, after line 11, insert –

- '() The apportionment required under subsection (3) is to be considered just and reasonable if the apportionment is on a 50/50 basis.'

Adran 9, tudalen 5, ar ôl llinell 12, mewnosoder –

- '() Mae'r dosraniad sy'n ofynnol o dan is-adran (3) i'w ystyried yn deg a rhesymol os yw'r dosraniad ar sail 50/50.'



Mark Reckless 90

Section 9, page 5, after line 11, insert—

- ‘() The apportionment required under subsection (3) is to be considered just and reasonable if the apportionment is based on the proportions of the total land area that is in Wales and in England.’

Adran 9, tudalen 5, ar ôl llinell 12, mewnosoder—

- ‘() Mae’r dosraniad sy’n ofynnol o dan is-adran (3) i’w ystyried yn deg a rhesymol os yw’r dosraniad yn seiliedig ar y cyfrannau o gyfanswm arwynebedd y tir sydd yng Nghymru ac yn Lloegr.’

Mark Reckless 91

Section 9, page 5, after line 11, insert—

- ‘() The apportionment required under subsection (3) is to be considered just and reasonable if the apportionment is based on the proportions of the area that has been built upon that is in Wales and in England, and if none of the area has been built upon, on the proportions of the total land area that is in Wales and in England.’

Adran 9, tudalen 5, ar ôl llinell 12, mewnosoder—

- ‘() Mae’r dosraniad sy’n ofynnol o dan is-adran (3) i’w ystyried yn deg a rhesymol os yw’r dosraniad yn seiliedig ar y cyfrannau o’r ardal yr adeiladwyd arno sydd yng Nghymru ac yn Lloegr, ac os nad adeiladwyd ar unrhyw ran o’r ardal, ar y cyfrannau o gyfanswm arwynebedd y tir sydd yng Nghymru ac yn Lloegr.’

Mark Reckless 92

Section 9, page 5, after line 11, insert—

- ‘() The apportionment required under subsection (3) is to be considered just and reasonable if the apportionment is—
- (a) on a 50/50 basis,
 - (b) based on the proportions of the total land area that is in Wales and in England, or
 - (c) based on the proportions of the area that has been built upon that is in Wales and in England.’

Adran 9, tudalen 5, ar ôl llinell 12, mewnosoder—

- ‘() Mae’r dosraniad sy’n ofynnol o dan is-adran (3) i’w ystyried yn deg a rhesymol os yw’r dosraniad—
- (a) ar sail 50/50,



- (b) yn seiliedig ar y cyfrannau o gyfanswm arwynebedd y tir sydd yng Nghymru ac yn Lloegr, neu
- (c) yn seiliedig ar y cyfrannau o'r ardal yr adeiladwyd arno sydd yng Nghymru ac yn Lloegr.'.

Mark Reckless

93

Page 13, after line 18, insert a new section –

[] Tax rates and bands

- (1) The tax bands and percentage tax rates for each band applicable in the case of the following types of chargeable transactions –
 - (a) residential property transactions,
 - (b) non-residential property transactionsare as set out in Tables A and B below.
- (2) Table A applies if the relevant land consists entirely of residential property –

TABLE A: RESIDENTIAL

Part of relevant consideration	Rate
So much as does not exceed £125,000	0%
So much as exceeds £125,000 but does not exceed £250,000	2%
So much as exceeds £250,000 but does not exceed £925,000	5%
So much as exceeds £925,000 but does not exceed £1,500,000	10%
The remainder (if any)	12%

- (3) Table B applies if the relevant land consists of or includes land that is not residential property –

TABLE B: NON-RESIDENTIAL OR MIXED

Relevant consideration	Percentage
So much as does not exceed £150,000	0%
So much as exceeds £150,000 but does not exceed £250,000	2%
The remainder (if any)	5%

- (4) The additional rate applicable to higher rates residential property transactions is 3% of the chargeable consideration.'.

Tudalen 13, ar ôl llinell 17, mewnosoder adran newydd –



[1] Cyfraddau a bandiau treth

- (1) Mae'r bandiau treth a'r cyfraddau treth canrannol ar gyfer pob band sy'n gymwys yn achos y mathau o drafodiadau trethadwy a ganlyn –
- (a) trafodiadau eiddo preswyl,
 - (b) trafodiadau eiddo amhreswyl
- fel y maent wedi eu nodi yn Nhablau A a B isod.
- (2) Mae Tabl A yn gymwys os mai eiddo preswyl sydd ar y tir perthnasol, a hynny'n unig:

TABL A: PRESWYL

Rhan o'r gydnabyddiaeth berthnasol	Cyfradd
Yr hyn nad yw'n fwy na £125,000	0%
Yr hyn sy'n fwy na £125,000 ond nad yw'n fwy na £250,000	2%
Yr hyn sy'n fwy na £250,000 ond nad yw'n fwy na £925,000	5%
Yr hyn sy'n fwy na £925,000 ond nad yw'n fwy na £1,500,000	10%
Y gweddill (os o gwbl)	12%

- (3) Mae Tabl B yn gymwys os yw'r tir perthnasol yn dir nad yw'n eiddo preswyl neu os yw'n cynnwys tir o'r fath:

TABL B: AMHRESWYL NEU GYMYSG

Cydnabyddiaeth berthnasol	Canran
Yr hyn nad yw'n fwy na £150,000	0%
Yr hyn sy'n fwy na £150,000 ond nad yw'n fwy na £250,000	2%
Y gweddill (os o gwbl)	5%

- (4) Y gyfradd ychwanegol sy'n gymwys i drafodiadau preswyl cyfraddau uwch yw 3% o'r gydnabyddiaeth drethadwy.

Mark Reckless

94

Section 24, page 13, line 20, leave out 'must by regulations specify the tax bands and percentage tax rates' and insert 'may by regulations amend the tax bands and percentage tax rates set out in section [section to be inserted by amendment 93]'.

Adran 24, tudalen 13, llinell 19, hepgorer 'canrannol Rhaid i Weinidogion Cymru bennu drwy reoliadau y bandiau treth a'r cyfraddau treth' a mewnosoder 'Caiff Gweinidogion Cymru ddiwygio drwy reoliadau y bandiau treth a'r cyfraddau treth canrannol a nodir yn adran [yr adran sy'n cael ei mewnosod gan welliant 93]'.



Mark Reckless 95

Section 24, page 13, line 26, leave out 'must' and insert 'may'.

Adran 24, tudalen 13, llinell 27, hepgorer 'Rhaid i reoliadau' a mewnosoder 'Caiff rheoliadau'.

Mark Reckless 96

Section 25, page 14, leave out line 19.

Adran 25, tudalen 14, hepgorer llinell 21.

Mark Reckless 97

Section 25, page 14, line 27, leave out 'the second or subsequent'.

Adran 25, tudalen 14, llinell 29, hepgorer 'yr ail reoliadau neu reoliadau dilynol' a mewnosoder 'rheoliadau'.

Mark Reckless 98

Section 43, page 25, after line 33, insert –

- '(4) If the WRA receives a return that relates to a transaction affecting land to which section 9 applies, or otherwise affecting land in England, it must notify the buyer of the requirement to submit a return to HMRC in relation to stamp duty land tax.
- (5) If HMRC receives a return that relates to a transaction affecting land to which section 9 applies, or otherwise affecting land in Wales, it must notify the buyer of the requirement to submit a return to the WRA in relation to land transaction tax.'

Adran 43, tudalen 25, ar ôl llinell 33, mewnosoder –

- '(4) Os bydd ACC yn cael ffurflen dreth sy'n gysylltiedig â thrafodiad sy'n effeithio ar dir y mae adran 9 yn gymwys iddo, neu sy'n effeithio fel arall ar dir yn Lloegr, rhaid iddo hysbysu'r prynwr o'r gofyniad i gyflwyno ffurflen dreth i Gyllid a Thollau Ei Mawrhydi mewn perthynas â threth dir y dreth stamp.
- (5) Os bydd Cyllid a Thollau Ei Mawrhydi yn cael ffurflen dreth sy'n gysylltiedig â thrafodiad sy'n effeithio ar dir y mae adran 9 yn gymwys iddo, neu sy'n effeithio fel arall ar dir yng Nghymru, rhaid iddo hysbysu'r prynwr o'r gofyniad i gyflwyno ffurflen dreth i ACC mewn perthynas â'r dreth trafodiadau tir.'

Mark Reckless 99

Section 64, page 38, after line 16, insert –



- (8) When requested to provide information regarding land in Wales for the purposes of a proposed transaction, the Chief Land Registrar must include information regarding the application of this Act to transactions affecting land in Wales, or an electronic link to such information.’

Adran 64, tudalen 38, ar ôl llinell 19, mewnosoder –

- (8) Rhaid i’r Prif Gofrestrydd Tir, pan fo’n cael cais i ddarparu gwybodaeth ynglŷn â thir yng Nghymru at ddibenion trafodiad arfaethedig, gynnwys gwybodaeth yn ymwneud â chymhwyso’r Ddeddf hon i drafodiadau sy’n effeithio ar dir yng Nghymru, neu ddolen electronig i wybodaeth o’r fath.’

Mark Reckless

100

Page 46, after line 7, insert a new section –

[] Report on the operation of the Act

- (1) The Welsh Ministers must, no later than 12 months after the day on which this Act comes into operation in accordance with an order made under section 79(2), lay before the National Assembly for Wales a report on the initial operation of this Act.
- (2) That report must, in particular, analyse the revenue implications for Wales of the changes made by this Act from the stamp duty land tax previously in operation. ’

Tudalen 46, ar ôl llinell 9, mewnosoder adran newydd –

[] Adroddiad ar weithrediad y Ddeddf

- (1) Rhaid i Weinidogion Cymru, yn ddim hwyrach na 12 mis ar ôl y diwrnod y daw’r Ddeddf hon i rym yn unol â gorchymyn a wneir o dan adran 79(2), osod gerbron Cynulliad Cenedlaethol Cymru adroddiad ar weithrediad cychwynnol y Ddeddf hon.
- (2) Rhaid i’r adroddiad hwnnw, yn benodol, ddadansoddi’r goblygiadau refeniw i Gymru sy’n deillio o’r newidiadau a wneir gan y Ddeddf hon wrth fynd o dreth dir y dreth stamp a oedd yn weithredol yn flaenorol.’

Mark Reckless

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Page 47, after line 23, insert a new section –

[] Guidance

- (1) The Welsh Ministers, directly or through the WRA, must issue guidance to the parties to land transactions and their legal and financial advisers regarding the operation of this Act.
- (2) Guidance issued under subsection (1) must have regard to the desirability of its use by parties and advisers from all parts of the United Kingdom.’

Tudalen 47, ar ôl llinell 25, mewnosoder adran newydd –



[1] Canllawiau

- (1) Rhaid i Weinidogion Cymru, yn uniongyrchol neu drwy ACC, ddyroddi canllawiau i'r bartion i drafodiadau tir ac i'w cynghorwyr cyfreithiol ac ariannol ynghylch y modd y gweithredir y Ddeddf hon.
- (2) Rhaid i ganllawiau a ddyroddir o dan is-adran (1) roi sylw i'r ffaith y byddai'n ddymunol i bartion a chynghorwyr o bob rhan o'r Deyrnas Unedig eu defnyddio.'

