

RHESTR O WELLIANNAU WEDI'U DIDOLI MARSHALLED LIST OF AMENDMENTS

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

Mae'r gwelliannau â * ar eu pwys yn rhai newydd neu'n rhai sydd wedi'u haddasu
Amendments marked * are new or have been altered

Mae gwelliannau a nodir ag 'R' yn dynodi bod yr Aelod wedi datgan buddiant cofrestradwy o dan Reol Sefydlog 2 neu fuddiant perthnasol o dan Reolau Sefydlog 13 neu 17 wrth gyflwyno'r gwelliant.

Amendments marked 'R' mean that the Member has declared either a registrable interest under Standing Order 2 or relevant interest under Standing Orders 13 or 17 when tabling the amendment.

Caiff y Bil ei ystyried yn y drefn a ganlyn –
The Bill will be considered in the following order –

Sections 2-13	Adrannau 2-13
Schedule 2	Atodlen 2
Sections 14-17	Adrannau 14-17
Schedule 3	Atodlen 3
Section 18	Adran 18
Schedule 4	Atodlen 4
Sections 19-30	Adrannau 19-30
Schedules 8-21	Atodlenni 8-21
Sections 31-32	Adrannau 31-32
Schedule 5	Atodlen 5
Sections 33-40	Adrannau 33-40



Schedule 6	Atodlen 6
Section 41	Adran 41
Schedule 7	Atodlen 7
Sections 42-75	Adrannau 42-75
Schedule 22	Atodlen 22
Sections 76-80	Adrannau 76-80
Section 1	Adran 1
Schedule 1	Atodlen 1
Long title	Teitl hir

Nick Ramsay 44

Section 5, page 3, line 25, leave out subsection (4).

Adran 5, tudalen 3, llinell 25, hepgorer is-adran (4).

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.’.

Nick Ramsay

75

Schedule 3, page 67, line 15, leave out paragraph 7.

Atodlen 3, tudalen 67, llinell 17, hepgorer paragraff 7.



Nick Ramsay 45

Section 18, page 11, line 1, leave out subsection (2).

Adran 18, tudalen 11, llinell 1, hepgorer is-adran (2).

***Mark Reckless** 93

Gyda chefnogaeth/ Supported by: Nick Ramsay

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

[1] 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 amhreswylfel 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**

Gyda chefnogaeth / Supported by: Nick Ramsay

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 Drakeford **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'.

Mark Drakeford **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)'.

***Mark Reckless** **95**

Gyda chefnogaeth / Supported by: Nick Ramsay

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'.

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.'

Mark Drakeford

26

Section 24, page 13, after line 32, insert—

- '() Regulations under subsection (1)(*paragraph to be inserted by Amendment 24*) 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 within that band were that transaction a residential property transaction, and
 - (ii) except in the case of the lowest band, is higher than the rate applicable to the band below it, and
 - (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.'

Adran 24, tudalen 13, ar ôl llinell 33, mewnosoder—

- '() Rhaid i reoliadau o dan is-adran (1)(*y paragraff sy'n cael ei fewnosod gan Welliant 24*) 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 swm o fewn y band hwnnw pe bai'r trafodiad yn drafodiad eiddo preswyl, a
 - (ii) sydd, ac eithrio yn achos y band isaf, yn uwch na'r gyfradd sy'n gymwys i'r band oddi tano, ac
 - (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.'



Mark Drakeford 27

Section 24, page 14, line 1, after '(3)(d)', insert 'or (sub-section to be inserted by Amendment 26)(c)'.

Adran 24, tudalen 14, llinell 1, ar ôl '(3)(d)', mewnosoder 'neu (yr is-adran sy'n cael ei mewnosod gan Welliant 26)(c)'.

Mark Drakeford 28

Section 24, page 14, after line 7, insert –

'() But if Schedule [Schedule to be inserted by Amendment 41] 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 [yr Atodlen sy'n cael ei mewnosod gan Welliant 41] yn gymwys i drafodiad trehadwy mae'n drafodiad eiddo preswyl cyfraddau uwch.'

Mark Drakeford 29

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

'(8) Schedule [Schedule to be inserted by Amendment 41] makes provision about higher rates residential property transactions.

(9) The Welsh Ministers may by regulations amend Schedule [Schedule to be inserted by Amendment 41].'

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

'(8) Mae Atodlen [yr Atodlen sy'n cael ei mewnosod gan Welliant 41] yn gwneud darpariaeth ynghylch trafodiadau eiddo preswyl cyfraddau uwch.

(9) Caiff Gweinidogion Cymru ddiwygio Atodlen [yr Atodlen sy'n cael ei mewnosod gan Welliant 41] drwy reoliadau.'

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.'

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.'

Mark Drakeford

41

Page 75, after line 24, insert a new schedule—



'SCHEDULE []

(as introduced by section 24(the first subsection to be inserted by Amendment 29))

HIGHER RATES RESIDENTIAL PROPERTY TRANSACTIONS

PART 1

INTRODUCTORY

Overview

- 1 (1) This Schedule makes provision about higher rates residential property transactions.
- (2) This Schedule is arranged as follows—
 - (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;
 - (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;
 - (c) Part 4 describes the chargeable transactions that are higher rates residential property transactions where the buyer is not an individual;
 - (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;
 - (e) Part 6 contains interpretative provision.

PART 2

BUYER IS AN INDIVIDUAL: SINGLE DWELLING TRANSACTIONS

Introductory

- 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)(*paragraph to be inserted by Amendment 24*) in the case of a transaction involving a dwelling where the buyer is an individual.

Higher rates residential property transactions

- 3 (1) A chargeable transaction is a higher rates residential property transaction if—
 - (a) it falls within sub-paragraph (2), and
 - (b) paragraph 5 applies.
- (2) A transaction falls within this sub-paragraph if—
 - (a) the buyer is an individual,



- (b) the main subject-matter of the transaction consists of a major interest in a dwelling (“the purchased dwelling”), and
 - (c) the chargeable consideration for the transaction is £40,000 or more.
- (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 –
- (a) the purchased dwelling is subject to a lease,
 - (b) the main subject-matter of the transaction is reversionary on that lease, and
 - (c) the lease meets the conditions set out in sub-paragraph (4).
- (4) The conditions are that –
- (a) the lease is not held by a person connected with the buyer, and
 - (b) the lease has an unexpired term of more than 21 years.
- (5) This paragraph applies subject to the exceptions provided for in –
- (a) paragraph 7 (interest in same main residence exception), and
 - (b) paragraph 8 (replacement of main residence exception).
- (6) In this Part of this Schedule, “purchased dwelling” has the meaning given by sub-paragraph (2)(b).

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.

Buyer has a major interest in other dwelling

- 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 –
- (a) the buyer has a major interest in a dwelling other than the purchased dwelling, and
 - (b) that interest has a market value of £40,000 or more.
- (2) But this paragraph does not apply if the interest described in sub-paragraph (1) is reversionary on a lease which –
- (a) is not held by a person connected with the buyer, and
 - (b) has an unexpired term of more than 21 years.

Two or more buyers

- 6 Where there are two or more buyers who are individuals in a transaction –
- (a) the transaction is a higher rates residential property transaction if paragraph 3 applies in relation to any one of the buyers;
 - (b) an intermediate transaction (within the meaning of paragraph 9(2)) is to be treated as a higher rates residential property transaction if paragraph 9 applies in relation to any one of the buyers.



Interest in same main residence exception

- 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—
- (a) in which, immediately before the effective date of the transaction, the buyer had another major interest, and
 - (b) which, immediately before and after the effective date of the transaction, is the buyer's only or main residence.

Replacement of main residence exception

- 8 (1) A transaction is not a higher rates residential property transaction under paragraph 3 if the purchased dwelling is a replacement for the buyer's only or main residence.
- (2) For the purposes of this paragraph, the purchased dwelling is a replacement for the buyer's only or main residence if—
- (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,
 - (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"),
 - (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,
 - (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
 - (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 partner acquired a major interest in any other dwelling with the intention of it being the buyer's only or main residence.
- (3) Sub-paragraph (2)(c) does not apply in relation to a spouse or civil partner of the buyer 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)).
- (4) For the purposes of this paragraph, the purchased dwelling may become a replacement for the buyer's only or main residence if—
- (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,
 - (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"),



- (c) immediately after the effective date of that other land transaction, neither the buyer nor the buyer's spouse or civil partner has a major interest in the sold dwelling, and
 - (d) at any time during the period of 3 years ending with the effective date of the transaction concerned the sold dwelling was the buyer's only or main residence.
- (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)).
- (6) For further provision in connection with a dwelling becoming a replacement for the buyer's only or main residence, see paragraph 23.

Replacement of main residence: transactions during interim period

- 9 (1) This paragraph applies where—
- (a) the buyer in an intermediate transaction replaces a main residence in another transaction, and
 - (b) the effective date of the intermediate transaction is during the interim period.
- (2) An intermediate transaction is a transaction—
- (a) that falls within paragraph 3(2), and
 - (b) to which paragraph 5 does not apply.
- (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—
- (a) the day that is the effective date of the transaction;
 - (b) the day on which the interim period ends.
- (4) For the purposes of this paragraph, a buyer replaces a main residence in another transaction if—
- (a) in relation to a dwelling in Wales, the conditions set out in paragraph 8(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 the transaction, or
 - (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.
- (5) In this paragraph, the interim period means—
- (a) where sub-paragraph (4)(a) applies, the period—
 - (i) beginning with the effective date of the previous transaction within the meaning given by paragraph 8(2)(b), and



- (ii) ending with the effective date of the transaction concerned within the meaning given by paragraph 8(2)(a);
 - (b) where sub-paragraph (4)(b) applies, the period –
 - (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
 - (ii) ending with the effective date of the transaction concerned within the meaning given by paragraph 3(6)(a) of that Schedule;
 - (c) where sub-paragraph (4)(c) applies, the period –
 - (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
 - (ii) ending with the effective date of the transaction referred to in that paragraph.
- (6) For further provision in connection with an intermediate transaction being treated as a higher rates residential property transaction, see paragraph 24.

PART 3

BUYER IS AN INDIVIDUAL: MULTIPLE DWELLING TRANSACTIONS

Introductory

- 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)(*paragraph to be inserted by Amendment 24*) in the case of a transaction involving multiple dwellings where the buyer is an individual.

Higher rates residential property transaction

- 11 (1) A chargeable transaction is a higher rates residential property transaction if –
- (a) it falls within sub-paragraph (2), and
 - (b) paragraph 13 or 15 applies.
- (2) A transaction falls within this sub-paragraph if –
- (a) the buyer is an individual, and
 - (b) the main subject-matter of the transaction consists of a major interest in two or more dwellings (“the purchased dwellings”).
- (3) In this Part of this Schedule, “purchased dwellings” has the meaning given by sub-paragraph (2)(b).
- (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.



- (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).

Two or more buyers

- 12 Where there are two or more buyers who are individuals in a transaction –
- (a) the transaction is a higher rates residential property transaction if paragraph 11 applies in relation to any one of the buyers;
 - (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.

Two or more qualifying dwellings

- 13 (1) This paragraph applies if at least two of the purchased dwellings are qualifying dwellings.
- (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.
- (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 –
- (a) the purchased dwelling is subject to a lease,
 - (b) the main subject-matter of the transaction is reversionary on that lease, and
 - (c) the lease meets the conditions set out in sub-paragraph (4).
- (4) The conditions are that –
- (a) the lease is not held by a person connected with the buyer, and
 - (b) the lease has an unexpired term of more than 21 years.
- (5) A purchased dwelling is not a qualifying dwelling if the exception provided for in paragraph 14 applies (subsidiary dwelling exception).

Subsidiary dwelling exception

- 14 (1) A purchased dwelling is not a qualifying dwelling if it is subsidiary to any of the other purchased dwellings.
- (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 –
- (a) dwelling A is situated within the grounds of, or within the same building as, dwelling B, and
 - (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 combined –



- (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.

Buyer has a major interest in other dwelling

- 15 (1) This paragraph applies if –
- (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 –
 - (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.
- (2) But this paragraph does not apply if the interest described in sub-paragraph (1)(b) is reversionary on a lease which –
- (a) is not held by a person connected with the buyer, and
 - (b) has an unexpired term of more than 21 years.
- (3) This paragraph applies subject to the exceptions provided for in –
- (a) paragraph 16 (interest in same main residence exception), and
 - (b) paragraph 17 (replacement of main residence exception).

Interest in same main residence exception

- 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 –
- (a) in which, immediately before the effective date of the transaction, the buyer had another major interest, and
 - (b) which, immediately before and after the effective date of the transaction, is the buyer's only or main residence.

Replacement of main residence exception

- 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.
- (2) For the purposes of this paragraph, a qualifying dwelling is a replacement for the buyer's only or main residence if –
- (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,



- (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”),
 - (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,
 - (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
 - (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 partner acquired a major interest in any other dwelling with the intention of it being the buyer’s only or main residence.
- (3) Sub-paragraph (2)(c) does not apply in relation to a spouse or civil partner of the buyer 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)).
- (4) For the purposes of this paragraph, that qualifying dwelling may become a replacement for the buyer’s only or main residence if –
- (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,
 - (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”),
 - (c) immediately after the effective date of that other land transaction, neither the buyer nor the buyer’s spouse or civil partner has a major interest in the sold dwelling, and
 - (d) at any time during the period of 3 years ending with the effective date of the transaction concerned the sold dwelling was the buyer’s only or main residence.
- (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)).
- (6) For further provision in connection with a dwelling becoming a replacement for the buyer’s only or main residence, see paragraph 23.

Replacement of main residence: transactions during interim period

18 (1) This paragraph applies where –

- (a) the buyer in an intermediate transaction replaces a main residence in another transaction, and
- (b) the effective date of the intermediate transaction is during the interim period.

(2) An intermediate transaction is a transaction –



- (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.
- (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 –
- (a) the day that is the effective date of the transaction;
 - (b) the day on which the interim period ends.
- (4) For the purposes of this paragraph, a buyer replaces a main residence in another transaction if –
- (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 the transaction, or
 - (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.
- (5) In this paragraph, the interim period means –
- (a) where sub-paragraph (4)(a) applies, the period –
 - (i) beginning with the effective date of the previous transaction within the meaning given by paragraph 17(2)(b), and
 - (ii) ending with the effective date of the transaction concerned within the meaning given by paragraph 17(2)(a);
 - (b) where sub-paragraph (4)(b) applies, the period –
 - (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
 - (ii) ending with the effective date of the transaction concerned within the meaning given by paragraph 3(6)(a) of that Schedule;
 - (c) where sub-paragraph (4)(c) applies, the period –
 - (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
 - (ii) ending with the effective date of the transaction referred to in that paragraph.
- (6) For further provision in connection with an intermediate transaction being treated as a higher rates residential property transaction, see paragraph 24.



PART 4

BUYER IS NOT AN INDIVIDUAL

Introductory

19 This Part sets out when a chargeable transaction where the buyer is not an individual is a “higher rates residential property transaction” for the purpose of regulations under section 24(1)(*paragraph to be inserted by Amendment 24*).

Transaction involving a dwelling

- 20 (1) A chargeable transaction is a higher rates residential property transaction if –
- (a) the buyer is not an individual,
 - (b) the main subject-matter of the transaction consists of a major interest in a dwelling (“the purchased dwelling”), and
 - (c) the chargeable consideration for the dwelling is £40,000 or more.
- (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 –
- (a) the purchased dwelling is subject to a lease,
 - (b) the main subject-matter of the transaction is reversionary on that lease, and
 - (c) the lease meets the conditions set out in sub-paragraph (3).
- (3) The conditions are that –
- (a) the lease is not held by a person connected with the buyer, and
 - (b) the lease has an unexpired term of more than 21 years.

Transaction involving multiple dwellings

- 21 (1) A chargeable transaction is a higher rates residential property transaction if –
- (a) the buyer is not an individual,
 - (b) the main subject-matter of the transaction consists of a major interest in two or more dwellings (“the purchased dwellings”), and
 - (c) at least one of the purchased dwellings is a dwelling to which sub-paragraph (2) applies.
- (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.
- (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 –
- (a) the purchased dwelling is subject to a lease,
 - (b) the main subject-matter of the transaction is reversionary on that lease, and



- (c) the lease meets the conditions set out in sub-paragraph (4).
- (4) The conditions are that—
 - (a) the lease is not held by a person connected with the buyer, and
 - (b) the lease has an unexpired term of more than 21 years.
- (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).

Two or more buyers

- 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.

PART 5

SUPPLEMENTARY PROVISIONS

Further provision in connection with replacement of main residence exception

- 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 be inserted by Amendment 24*).
- (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.
- (3) Sub-paragraph (4) applies where—
 - (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
 - (b) the return has not been made.
- (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.
- (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 paid in accordance with a return made for that transaction.
- (6) In order to obtain repayment of the amount of tax overpaid, the buyer may—
 - (a) within the period allowed for amendment of the return, amend it accordingly (see section 41 of TCMA);



- (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.

Further provision in connection with transactions being treated as higher rates residential property transactions

- 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.
 - (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).
 - (3) The buyer in the intermediate transaction must make a return to WRA in respect of that transaction.
 - (4) A return made under this paragraph must –
 - (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
 - (b) include a self-assessment.

Spouses and civil partners purchasing alone

- 25
- (1) Sub-paragraph (2) applies in relation to a chargeable transaction if –
 - (a) the buyer (or one of them) is married or in a civil partnership on the effective date,
 - (b) the buyer and the buyer’s spouse or civil partner are living together on that date, and
 - (c) the buyer’s spouse or civil partner is not a buyer in the transaction.
 - (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.
 - (3) Individuals who are married to, or are civil partners of, each other are treated for the purposes of this Schedule as living together unless –
 - (a) they are separated under an order of a court of competent jurisdiction,
 - (b) they are separated by a deed of separation, or
 - (c) they are in fact separated in circumstances in which the separation is likely to be permanent.



Property adjustment on divorce, dissolution of civil partnership etc

- 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.
- (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—
- (a) an order under section 24(1)(b) of the Matrimonial Causes Act 1973 (c. 18) (property adjustments orders in connection with matrimonial proceedings),
 - (b) an order under section 17(1)(a)(ii) of the Matrimonial and Family Proceedings Act 1984 (c. 42) (property adjustment orders after overseas divorce) corresponding to such an order as is mentioned in paragraph (a),
 - (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
 - (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).
- (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.

Settlements and bare trusts

- 27 (1) Sub-paragraph (3) applies in relation to a land transaction if—
- (a) the main subject-matter of the transaction consists of a major interest in one or more dwellings,
 - (b) the buyer (or one of them) is acting as trustee of a settlement, and
 - (c) under the terms of the settlement a beneficiary will be entitled to—
 - (i) occupy the dwelling or dwellings for life, or
 - (ii) income earned in respect of the dwelling or dwellings.
- (2) Sub-paragraph (3) also applies in relation to a land transaction if—
- (a) the main subject-matter of the transaction consists of a term of years absolute in a dwelling, and
 - (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).
- (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).
- (4) Paragraphs 3(3) and 4 of Schedule 7 (trustees to be treated as the buyer) have effect subject to sub-paragraph (3).
- 28 (1) Sub-paragraph (3) applies where—



-
- (a) a person is a beneficiary under a settlement,
 - (b) a major interest in a dwelling forms part of the trust property, and
 - (c) under the terms of the settlement, the beneficiary is entitled to –
 - (i) occupy the dwelling for life, or
 - (ii) income earned in respect of the dwelling.
- (2) Sub-paragraph (3) also applies where –
- (a) a person is a beneficiary under a bare trust (within the meaning given by paragraph 2(1) and (2) of Schedule 7), and
 - (b) a term of years absolute in a dwelling forms part of the trust property.
- (3) Where this sub-paragraph applies –
- (a) the beneficiary is to be treated for the purposes of this Schedule as holding the interest in the dwelling, and
 - (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.
- 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 person (“P”) would (but for this paragraph) be treated for the purposes of this Schedule as –
- (a) being the buyer in relation to a land transaction,
 - (b) holding an interest in a dwelling, or
 - (c) having disposed of an interest in a dwelling.
- (2) Where this paragraph applies –
- (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
 - (b) the child is not to be so treated.
- (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)).
- 30 (1) This paragraph applies in relation to a land transaction if –
- (a) the main subject-matter of the transaction consists of a major interest in one or more dwellings,
 - (b) the buyer (or one of them) is acting as trustee of a settlement,
 - (c) that buyer is an individual, and
 - (d) under the terms of the settlement a beneficiary is not entitled to –
 - (i) occupy the dwelling or dwellings for life, or
 - (ii) income earned in respect of the dwelling or dwellings.
- (2) In determining whether paragraph 20 or 21 applies to the transaction –



- (a) if the buyer mentioned in sub-paragraph (1) is the only buyer, ignore sub-paragraph (1)(a) of those paragraphs, and
- (b) if that buyer is not the only buyer, ignore sub-paragraph (1)(a) of those paragraphs when having regard to that buyer.

Partnerships

- 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 –
- (a) the buyer (or one of them) is a partner in a partnership, but
 - (b) the buyer does not enter into the transaction for the purposes of the partnership.
- (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.
- (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).

Alternative finance arrangements

- 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.
- (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.
- (3) In this paragraph –
- “alternative finance arrangement” (*“trefniant cyllid arall”*) means an arrangement of a kind mentioned in paragraph 2(1) or 3(1) of Schedule 9 (alternative property finance reliefs);
 - “financial institution” (*“sefydliad ariannol”*) has the meaning given 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.

Major interests in dwellings inherited jointly

- 33 (1) This paragraph applies where by virtue of an inheritance –
- (a) a person (“P”) becomes jointly entitled with one or more other persons to a major interest in a dwelling, and
 - (b) P’s beneficial share in the interest does not exceed 50% (see sub-paragraph (4)).



- (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 3 years beginning with the date of the inheritance.
- (3) But if at any time during that period of 3 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 by P).
- (4) P's share in the interest exceeds 50% if—
 - (a) P is beneficially entitled as a tenant in common or coparcener to more than half the interest,
 - (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
 - (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.
- (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.
- (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 2 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 of the inheritance means the date of the acquisition of the interest in accordance with the variation.

PART 6

INTERPRETATION

Dwellings outside Wales

- 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.
 - (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).
 - (3) In the application of those provisions in relation to a dwelling situated in a country or territory outside England and Wales—
 - (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,
 - (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 law of that country or territory,



- (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,
 - (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, and
 - (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.
- (4) The provisions of this Schedule referred to in sub-paragraphs (1), (2) and (3) are—
- (a) paragraph 5(1)(a),
 - (b) paragraph 8(2)(b), (c), (d) and (e) and (3)(b), (c) and (d),
 - (c) paragraph 9(4),
 - (d) paragraph 15(1)(b),
 - (e) paragraph 17(2)(b), (c), (d) and (e) and (3)(b), (c) and (d),
 - (f) paragraph 18(4),
 - (g) paragraph 26,
 - (h) paragraph 28,
 - (i) paragraph 31(2), and
 - (j) paragraph 33.
- (5) Where the child of a person (“P”) has an interest in a dwelling which is situated in a country or territory outside Wales—
- (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
 - (b) the child is not to be so treated.
- (6) But sub-paragraph (5) 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)).

What counts as a dwelling

- 35 (1) This paragraph sets out rules for determining what counts as a dwelling for the purposes of this Schedule.
- (2) A building or part of a building counts as a dwelling if—
- (a) it is used or suitable for use as a dwelling, or
 - (b) it is in the process of being constructed or adapted for such use.
- (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.
- (4) Land that subsists, or is to subsist, for the benefit of a dwelling is taken to be part of that dwelling.



- (5) The main subject-matter of a transaction is also taken to consist of or include an interest in a dwelling if—
- (a) substantial performance of a contract constitutes the effective date of that transaction by virtue of a relevant deeming provision,
 - (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
 - (c) construction or adaptation of the building, or part of a building, has not begun by the time the contract is substantially performed.
- (6) In sub-paragraph (5)—
- “contract” (“*contract*”) includes any agreement;
 - “relevant deeming provision” (“*darpariaeth dybio berthmasol*”) 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);
 - “substantially performed” (“*cyflawni'n sylweddol*”) has the same meaning as in section 14.
- (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).
- (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.

Major interest not to include certain leases

- 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.’.

Tudalen 75, ar ôl llinell 26, mewnosoder atodlen newydd—



'ATODLEN []

(a gyflwynir gan adran 24(yr is-adran gyntaf sy'n cael ei mewnosod gan Welliant 29))

TRAFODIADAU EIDDO PRESWYL CYFRADDAU UWCH

RHAN 1

RHAGARWEINIAD

Trosolwg

- 1 (1) Mae'r Atodlen hon yn gwneud darpariaeth ynghylch trafodiadau eiddo preswyl cyfraddau uwch.
- (2) Mae'r Atodlen hon wedi ei threfnu fel a ganlyn –
- (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;
 - (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;
 - (c) mae Rhan 4 yn disgrifio'r trafodiadau trethadwy sy'n drafodiadau eiddo preswyl cyfraddau uwch pan na fo'r prynwr yn unigolyn;
 - (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;
 - (e) mae Rhan 6 yn cynnwys darpariaeth ddehongli.

RHAN 2

PRYNWR SY'N UNIGOLYN: TRAFODIADAU ANNEDD UNIGOL

Rhagarweiniad

- 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)(y paragraff sy'n cael ei fewnosod gan Welliant 24) yn achos trafodiad sy'n ymwneud ag annedd pan fo'r prynwr yn unigolyn.

Trafodiadau eiddo preswyl cyfraddau uwch

- 3 (1) Mae trafodiad trethadwy yn drafodiad eiddo preswyl cyfraddau uwch –
- (a) os yw'n dod o fewn is-baragraff (2), a
 - (b) os yw paragraff 5 yn gymwys.
- (2) Mae trafodiad yn dod o fewn yr is-baragraff hwn –



- (a) os yw'r prynwr yn unigolyn,
 - (b) os yw prif destun y trafodiad ar ffurf prif fuddiant mewn annedd ("yr annedd a brynir"), ac
 - (c) os yw'r gydnabyddiaeth drethadwy ar gyfer y trafodiad yn £40,000 neu ragor.
- (3) Ond nid yw trafodiad yn dod o fewn is-baragraff (2) –
- (a) os yw'r annedd a brynir yn ddarostyngedig i les,
 - (b) os yw prif destun y trafodiad yn rifersiwn ar y les honno, ac
 - (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.
- (4) Yr amodau yw –
- (a) nad yw'r les yn cael ei dal gan berson sy'n gysylltiedig â'r prynwr, a
 - (b) bod gan y les gyfnod o fwy na 21 o flynyddoedd yn weddill.
- (5) Mae'r paragraff hwn yn gymwys yn ddarostyngedig i'r eithriadau a ddarperir yn –
- (a) paragraff 7 (eithriad ar gyfer buddiant yn yr un annedd), a
 - (b) paragraff 8 (eithriad ar gyfer disodli prif breswylfa).
- (6) Yn y Rhan hon o'r Atodlen hon, mae i "yr annedd a brynir" yr ystyr a roddir gan is-baragraff (2)(b).
- 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.

Prynwr â phrif fuddiant mewn annedd arall

- 5 (1) Mae'r paragraff hwn yn gymwys mewn perthynas â thrafodiad –
- (a) os oes gan y prynwr brif fuddiant mewn annedd ar wahân i'r annedd a brynir, a
 - (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.
- (2) Ond nid yw'r paragraff hwn yn gymwys os yw'r buddiant a ddisgrifir yn is-baragraff (1) yn rifersiwn ar les –
- (a) nad yw'n cael ei dal gan berson sy'n gysylltiedig â'r prynwr, a
 - (b) sydd â chyfnod o fwy na 21 o flynyddoedd yn weddill.

Dau brynwr neu ragor

- 6 Pan fo dau brynwr neu ragor sy'n unigolion mewn trafodiad –
- (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;



- (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.

Eithriad ar gyfer buddiant yn yr un brif breswylfa

- 7 Nid yw trafodiad yn drafodiad eiddo preswyl cyfraddau uwch o dan baragraff 3 os yw prif destun y trafodiad yn brif fuddiant –
- (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
 - (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.

Eithriad ar gyfer disodli prif breswylfa

- 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.
- (2) At ddibenion y paragraff hwn, mae'r annedd a brynir yn disodli unig breswylfa neu brif breswylfa'r prynwr –
- (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,
 - (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"),
 - (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,
 - (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
 - (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.
- (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").
- (4) At ddibenion y paragraff hwn, caiff yr annedd a brynir ddod yn annedd sy'n disodli unig breswylfa neu brif breswylfa'r prynwr –



- (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,
 - (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 y mae'r trafodiad o dan sylw yn cael effaith, yn gwaredu prif fuddiant mewn annedd arall ("yr annedd a werthir"),
 - (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
 - (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.
- (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").
- (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.

Disodli prif breswylfa: trafodiadau yn ystod y cyfnod interim

- 9 (1) Mae'r paragraff hwn yn gymwys –
- (a) pan fo'r prynwr mewn rhyng-drafodiad yn disodli prif breswylfa mewn trafodiad arall, a
 - (b) pan fo'r rhyng-drafodiad yn cael effaith ar ddyddiad sydd yn ystod y cyfnod interim.
- (2) Mae rhyng-drafodiad yn drafodiad –
- (a) sy'n dod o fewn paragraff 3(2), a
 - (b) nad yw paragraff 5 yn gymwys iddo.
- (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 –
- (a) y dyddiad y mae'r trafodiad yn cael effaith,
 - (b) y dyddiad y daw'r cyfnod interim i ben.
- (4) At ddibenion y paragraff hwn, mae prynwr yn disodli prif breswylfa mewn trafodiad arall –
- (a) mewn perthynas ag annedd yng Nghymru, os bodlonir yr amodau a nodir ym mharagraff 8(2) mewn cysylltiad â'r trafodiad,



- (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
 - (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.
- (5) Yn y paragraff hwn, ystyr y cyfnod interim yw –
- (a) pan fo is-baragraff (4)(a) yn gymwys, y cyfnod –
 - (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
 - (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);
 - (b) pan fo is-baragraff (4)(b) yn gymwys, y cyfnod –
 - (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
 - (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;
 - (c) pan fo is-baragraff (4)(c) yn gymwys, y cyfnod –
 - (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
 - (ii) sy'n dod i ben â'r dyddiad y mae'r trafodiad y cyfeirir ato yn y paragraff hwnnw yn cael effaith.
- (6) Am ddarpariaeth bellach mewn cysylltiad â thrin rhyng-drafodiad fel pe bai'n drafodiad eiddo preswyl cyfraddau uwch, gweler paragraff 24.

RHAN 3

PRYNWR SY'N UNIGOLYN: TRAFODIADAU ANHEDDAU LLUOSOG

Rhagarweiniad

- 10 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)(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.

Trafodiad eiddo preswyl cyfraddau uwch

- 11 (1) Mae trafodiad trethadwy yn drafodiad eiddo preswyl cyfraddau uwch –



- (a) os yw'n dod o fewn is-baragraff (2), a
 - (b) os yw paragraff 13 neu 15 yn gymwys.
- (2) Mae trafodiad yn dod o fewn yr is-baragraff hwn—
- (a) os yw'r prynwr yn unigolyn, a
 - (b) os yw prif destun y trafodiad ar ffurf prif fuddiant mewn dwy annedd neu ragor ("yr anheddau a brynir").
- (3) Yn y Rhan hon o'r Atodlen hon, mae i "yr anheddau a brynir" yr ystyr a roddir gan is-baragraff (2)(b).
- (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.
- (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).

Dau brynwr neu ragor

- 12 Pan fo dau brynwr neu ragor sy'n unigolion mewn trafodiad—
- (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;
 - (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.

Dwy annedd gymwys neu ragor

- 13 (1) Mae'r paragraff hwn yn gymwys os yw o leiaf ddwy o'r anheddau a brynir yn anheddau cymwys.
- (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.
- (3) Ond nid yw annedd a brynir yn annedd gymwys—
- (a) os yw'r annedd a brynir yn ddarostyngedig i les,
 - (b) os yw prif destun y trafodiad yn rifersiwn ar y les honno, ac
 - (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.
- (4) Yr amodau yw—
- (a) nad yw'r les yn cael ei dal gan berson sy'n gysylltiedig â'r prynwr, a
 - (b) bod gan y les gyfnod o 21 o flynyddoedd yn weddill.
- (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).



Eithriad ar gyfer is-annedd

- 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.
- (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") –
- (a) os yw annedd A wedi ei lleoli o fewn tiroedd annedd B, neu o fewn yr un adeilad ag annedd B, a
 - (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 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 –
 - (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.

Prynwr â phrif fuddiant mewn annedd arall

- 15 (1) Mae'r paragraff hwn yn gymwys –
- (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 –
 - (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.
- (2) Ond nid yw'r paragraff hwn yn gymwys os yw'r buddiant a ddisgrifir yn is-baragraff (1) (b) yn rifersiwn ar les –
- (a) nad yw'n cael ei dal gan berson sy'n gysylltiedig â'r prynwr, a
 - (b) sydd â chyfnod o fwy na 21 o flynyddoedd yn weddill.
- (3) Mae'r paragraff hwn yn gymwys yn ddarostyngedig i'r eithriadau a ddarperir yn –
- (a) paragraff 16 (eithriad ar gyfer buddiant yn yr un brif breswylfa), a
 - (b) paragraff 17 (eithriad ar gyfer disodli prif breswylfa).

Eithriad ar gyfer buddiant yn yr un brif breswylfa

- 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 –
- (a) annedd yr oedd gan y prynwr brif fuddiant arall ynnddi, yn union cyn y dyddiad yr oedd y trafodiad yn cael effaith, a



- (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.

Eithriad ar gyfer disodli prif breswylfa

- 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 breswylfa'r prynwr.
- (2) At ddibenion y paragraff hwn, mae annedd gymwys yn disodli unig breswylfa neu brif breswylfa'r prynwr –
- (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,
- (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”),
- (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,
- (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
- (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.
- (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”).
- (4) At ddibenion y paragraff hwn, caiff yr annedd a brynir ddod yn annedd sy'n disodli unig breswylfa neu brif breswylfa'r prynwr –
- (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,
- (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 cael effaith, yn gwaredu prif fuddiant mewn annedd arall (“yr annedd a werthir”),



- (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
 - (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.
- (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").
- (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.

Disodli prif breswylfa: trafodiadau yn ystod y cyfnod interim

- 18 (1) Mae'r paragraff hwn yn gymwys –
- (a) pan fo'r prynwr mewn rhyng-drafodiad yn disodli prif breswylfa mewn trafodiad arall, a
 - (b) pan fo'r rhyng-drafodiad yn cael effaith ar ddyddiad sydd yn ystod y cyfnod interim.
- (2) Mae rhyng-drafodiad yn drafodiad –
- (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.
- (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 –
- (a) y dyddiad y mae'r trafodiad yn cael effaith;
 - (b) y dyddiad y daw'r cyfnod interim i ben.
- (4) At ddibenion y paragraff hwn, mae prynwr yn disodli prif breswylfa mewn trafodiad arall –
- (a) mewn perthynas ag annedd yng Nghymru, os bodlonir yr amodau a nodir ym mharagraff 17(2) mewn cysylltiad â'r trafodiad,
 - (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
 - (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.
- (5) Yn y paragraff hwn, ystyr y cyfnod interim yw –



- (a) pan fo is-baragraff (4)(a) yn gymwys, y cyfnod –
 - (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
 - (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);
 - (b) pan fo is-baragraff (4)(b) yn gymwys, y cyfnod –
 - (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
 - (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;
 - (c) pan fo is-baragraff (4)(c) yn gymwys, y cyfnod –
 - (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
 - (ii) sy'n dod i ben â'r dyddiad y mae'r trafodiad y cyfeirir ato yn y paragraff hwnnw yn cael effaith.
- (6) Am ddarpariaeth bellach mewn cysylltiad â thrin rhyng-drafodiad fel pe bai'n drafodiad eiddo preswyl cyfraddau uwch, gweler paragraff 24.

RHAN 4

PRYNWR NAD YW'N UNIGOLYN

Rhagarweiniad

- 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 ddiwedd rheoliadau o dan adran 24(1)(y paragraff sy'n cael ei fewnosod gan Welliant 24).

Trafodiad sy'n ymwneud ag annedd

- 20 (1) Mae trafodiad trethadwy yn drafodiad eiddo preswyl cyfraddau uwch –
- (a) os nad yw'r prynwr yn unigolyn,
 - (b) os yw prif destun y trafodiad ar ffurf prif fuddiant mewn annedd ("yr annedd a brynir"), ac
 - (c) os yw'r gydnabyddiaeth drethadwy ar gyfer yr annedd yn £40,000 neu ragor.
- (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 –
- (a) yr annedd a brynir yn ddarostyngedig i les,



- (b) prif destun y trafodiad yn rifersiwn ar y les honno, ac
 - (c) y les yn bodloni'r amodau a nodir yn is-baragraff (3).
- (3) Yr amodau yw –
- (a) nad yw'r les yn cael ei dal gan berson sy'n gysylltiedig â'r prynwr, a
 - (b) bod gan y les gyfnod o fwy na 21 o flynyddoedd yn weddill.

Trafodiad sy'n ymwneud ag anheddau lluosog

- 21 (1) Mae trafodiad trethadwy yn drafodiad eiddo preswyl cyfraddau uwch –
- (a) os nad yw'r prynwr yn unigolyn,
 - (b) os yw prif destun y trafodiad ar ffurf prif fuddiant mewn dwy annedd neu ragor (“yr anheddau a brynir”), ac
 - (c) os yw o leiaf un o'r anheddau a brynir yn annedd y mae is-baragraff (2) yn gymwys iddi.
- (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.
- (3) Ond nid yw is-baragraff (2) yn gymwys i annedd a brynir –
- (a) os yw'r annedd a brynir yn ddarostyngedig i les,
 - (b) os yw prif destun y trafodiad yn rifersiwn ar y les honno, ac
 - (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.
- (4) Yr amodau yw –
- (a) nad yw'r les yn cael ei dal gan berson sy'n gysylltiedig â'r prynwr, a
 - (b) bod gan y les gyfnod o fwy na 21 o flynyddoedd yn weddill.
- (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).

Dau brynwr neu ragor

- 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.



RHAN 5

DARPARIAETHAU ATODOL

Darpariaeth bellach mewn cysylltiad â'r eithriad ar gyfer disodli prif breswylfa

- 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).
- (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.
- (3) Mae is-baragraff (4) yn gymwys –
- (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
 - (b) pan na fo'r ffurflen dreth wedi ei dychwelyd.
- (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 preswyl cyfraddau uwch.
- (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.
- (6) Er mwyn cael ad-daliad o swm y dreth a ordalwyd, caiff y prynwr –
- (a) o fewn y cyfnod a ganiateir ar gyfer diwygio'r ffurflen dreth, ei diwygio yn unol â hynny (gweler adran 41 o DCRhT);
 - (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.

Darpariaeth bellach mewn cysylltiad â thrin trafodiadau fel trafodiadau eiddo preswyl cyfraddau uwch

- 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.
- (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 interim sy'n gymwys yn unol â pharagraff 9(5) neu 18(5).
- (3) Rhaid i'r prynwr yn y rhyng-drafodiad ddychwelyd ffurflen dreth i ACC mewn cysylltiad â'r trafodiad hwnnw.



(4) Rhaid i ffurflen dreth a ddychwelir o dan y paragraff hwn—

- (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
- (b) cynnwys hunanasesiad.

Priodau a phartneriaid sifil yn prynu ar eu pen eu hunain

25 (1) Mae is-baragraff (2) yn gymwys mewn perthynas â thrafodiad trethadwy—

- (a) os yw'r prynwr (neu un ohonynt) yn briod neu mewn partneriaeth sifil ar y dyddiad y mae'r trafodiad yn cael effaith,
 - (b) os yw'r prynwr a phriod neu bartner sifil y prynwr yn cyd-fyw ar y dyddiad hwnnw, ac
 - (c) os nad yw priod neu bartner sifil y prynwr yn brynwr yn y trafodiad.
- (2) Mae'r trafodiad i'w drin fel trafodiad eiddo 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.
- (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—
- (a) eu bod wedi gwahanu o dan orchymyn llys sydd ag awdurdodaeth gymwys,
 - (b) eu bod wedi gwahanu drwy weithred wahanu, neu
 - (c) eu bod wedi gwahanu mewn gwirionedd mewn amgylchiadau lle mae'r gwahanu yn debygol o fod yn barhaol.

Ad-drefnu eiddo ar ôl ysgariad, diddymiad partneriaeth sifil etc.

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.

- (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—
- (a) gorchymyn o dan adran 24(1)(b) o Ddeddf Achosion Priodasol 1973 (p. 18) (gorchymynion ad-drefnu eiddo mewn cysylltiad ag achosion priodasol),
 - (b) gorchymyn o dan adran 17(1)(a)(ii) o Ddeddf Achosion Priodasol a Theuluol 1984 (p. 42) (gorchymynion ad-drefnu eiddo ar ôl ysgariad tramor) sy'n cyfateb i orchymyn o'r fath a grybwyllir ym mharagraff (a),
 - (c) gorchymyn o dan baragraff 7(1)(b) o Atodlen 5 i Ddeddf Partneriaeth Sifil 2004 (p. 33) (gorchymynion ad-drefnu eiddo mewn cysylltiad â diddymiad etc. partneriaeth sifil), neu



- (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).
- (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.

Setliadau ac ymddiriedolaethau noeth

- 27 (1) Mae is-baragraff (3) yn gymwys mewn perthynas â thrafodiad tir –
- (a) os yw prif destun y trafodiad ar ffurf prif fuddiant mewn un annedd neu ragor,
 - (b) os yw'r prynwr (neu un ohonynt) yn gweithredu fel ymddiriedolwr setliad, ac
 - (c) os bydd gan fuddiolwr, o dan delerau'r setliad, hawl i –
 - (i) meddiannu'r annedd neu'r anheddau am oes, neu
 - (ii) incwm a enillir mewn cysylltiad â'r annedd neu'r anheddau.
- (2) Mae is-baragraff (3) hefyd yn gymwys mewn perthynas â thrafodiad tir –
- (a) os yw prif destun y trafodiad ar ffurf cyfnod o flynyddoedd absoliwt mewn annedd, a
 - (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).
- (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).
- (4) Mae paragraffau 3(3) a 4 o Atodlen 7 (trin ymddiriedolwyr fel y prynwr) yn cael effaith yn ddarostyngedig i is-baragraff (3).
- 28 (1) Mae is-baragraff (3) yn gymwys –
- (a) pan fo person yn fuddiolwr o dan setliad,
 - (b) pan fo prif fuddiant mewn annedd yn ffurfio rhan o eiddo'r ymddiriedolaeth, ac
 - (c) pan fo gan fuddiolwr, o dan delerau'r setliad, hawl i –
 - (i) meddiannu'r annedd am oes, neu
 - (ii) incwm a enillir mewn cysylltiad â'r annedd.
- (2) Mae is-baragraff (3) hefyd yn gymwys –
- (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
 - (b) pan fo cyfnod o flynyddoedd absoliwt mewn annedd yn ffurfio rhan o eiddo'r ymddiriedolaeth.
- (3) Pan fo'r is-baragraff hwn yn gymwys –



- (a) mae'r buddiolwr i'w drin at ddibenion yr Atodlen hon fel pe bai'n dal y buddiant yn yr annedd, a
 - (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.
- 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 –
- (a) y prynwr mewn perthynas â thrafodiad tir,
 - (b) yn dal buddiant mewn annedd, neu
 - (c) wedi gwaredu buddiant mewn annedd.
- (2) Pan fo'r paragraff hwn yn gymwys –
- (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
 - (b) nid yw'r plentyn i'w drin felly.
- (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).
- 30 (1) Mae'r paragraff hwn yn gymwys mewn perthynas â thrafodiad tir –
- (a) os yw prif destun y trafodiad ar ffurf prif fuddiant mewn un annedd neu ragor,
 - (b) os yw'r prynwr (neu un ohonynt) yn gweithredu fel ymddiriedolwr setliad,
 - (c) os yw'r prynwr hwnnw yn unigolyn, a
 - (d) os nad oes gan fuddiolwr, o dan delerau'r setliad, hawl i –
 - (i) meddiannu'r annedd neu'r anheddau am oes, neu
 - (ii) incwm a enillir mewn cysylltiad â'r annedd neu'r anheddau.
- (2) Wrth benderfynu pa un a yw paragraff 20 neu 21 yn gymwys i'r trafodiad –
- (a) os y prynwr a grybwyllir yn is-baragraff (1) yw'r unig brynwr, anwybydder is-baragraff (1)(a) o'r paragraffau hynny, a
 - (b) os nad y prynwr hwnnw yw'r unig brynwr, anwybydder is-baragraff (1)(a) o'r paragraffau hynny wrth ystyried y prynwr hwnnw.

Partneriaethau

- 31 (1) Mae is-baragraff (2) yn gymwys mewn perthynas â thrafodiad trethadwy y mae ei destun ar ffurf prif fuddiant mewn un annedd neu ragor –
- (a) os yw'r prynwr (neu un ohonynt) yn bartner mewn partneriaeth, ond
 - (b) os nad yw'r prynwr yn ymrwymo i'r trafodiad at ddibenion y bartneriaeth.



- (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.
- (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).

Trefniadau cyllid arall

- 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.
 - (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.
 - (3) Yn y paragraff hwn—
 - mae i "sefydliad ariannol" ("financial institution") yr ystyr a roddir gan baragraff 8 o'r Atodlen honno;
 - mae i "trafodiad cyntaf" ("first transaction"), mewn perthynas â threfniant cyllid arall, yr ystyr a roddir gan baragraff 2(1)(a) neu 3(1)(a) o'r Atodlen honno;
 - ystyr "trefniant cyllid arall" ("alternative finance arrangement") yw trefniant o fath a grybwyllir ym mharagraff 2(1) neu 3(1) o Atodlen 9 (rhyddhadau cyllid eiddo arall).

Prif fuddiannau mewn anheddau a gyd-etifeddir

- 33
- (1) Mae'r paragraff hwn yn gymwys, yn rhinwedd etifeddiant—
 - (a) pan fo person ("P") yn cael hawl ar y cyd gydag un neu ragor o bersonau eraill i brif fuddiant mewn annedd, a
 - (b) pan na fo cyfran lesiannol P yn y buddiant yn fwy na 50% (gweler is-baragraff (4)).
 - (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.
 - (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).
 - (4) Mae cyfran P yn y buddiant yn fwy na 50%—
 - (a) os oes gan P hawl lesiannol fel tenant ar y cyd neu gydetifedd i fwy na hanner y buddiant,



- (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 gydetifeddiion, neu
 - (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.
- (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.
- (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.

RHAN 6

DEHONGLI

Anheddau y tu allan i Gymru

- 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.
- (2) O ran annedd a leolir yn Lloegr, mae'r darpariaethau hynny i'w dehongli yn unol â darpariaethau Deddf Cyllid 2003 (p. 14).
- (3) Wrth gymhwysu'r darpariaethau hynny mewn perthynas ag annedd a leolir mewn gwlad neu diriogaeth y tu allan i Gymru a Lloegr –
- (a) mae cyfeiriadau at "prif fuddiant" yn yr annedd yn gyfeiriadau at fuddiant cyfatebol yn yr annedd o dan gyfraith y wlad neu'r diriogaeth honno,
 - (b) mae cyfeiriadau at bersonau sydd â hawl lesiannol i fuddiant yn yr annedd fel cyd-denantiaid, tenantiaid ar y cyd neu gydetifeddiion yn gyfeiriadau at bersonau sydd â hawl gyfatebol i'r buddiant yn yr annedd o dan gyfraith y wlad neu diriogaeth honno,
 - (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,
 - (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
 - (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.
- (4) Darpariaethau'r Atodlen hon y cyfeirir atynt yn is-baragraffau (1), (2) a (3) yw –



- (a) paragraff 5(1)(a),
 - (b) paragraffau 8(2)(b), (c), (d) ac (e) a (3)(b), (c) a (d),
 - (c) paragraff 9(4),
 - (d) paragraff 15(1)(b),
 - (e) paragraffau 17(2)(b), (c), (d) ac (e) a (3)(b), (c) a (d),
 - (f) paragraffau 18(4),
 - (g) paragraff 26,
 - (h) paragraff 28,
 - (i) paragraff 31(2), a
 - (j) paragraff 33.
- (5) Pan fo gan blentyn person (“P”) fuddiant mewn annedd a leolir mewn gwlad neu diriogaeth y tu allan i Gymru –
- (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
 - (b) nid yw’r plentyn i’w drin felly.
- (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).

Yr hyn sy’n cyfrif fel annedd

- 35 (1) Mae’r paragraff hwn yn nodi rheolau ar gyfer penderfynu beth sy’n cyfrif fel annedd at ddibenion yr Atodlen hon.
- (2) Mae adeilad neu ran o adeilad yn cyfrif fel annedd –
- (a) os yw’n cael ei ddefnyddio fel annedd neu’n addas i’w ddefnyddio fel annedd, neu
 - (b) os yw yn y broses o gael ei adeiladu neu ei addasu at ddefnydd o’r fath.
- (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.
- (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.
- (5) Cymerir hefyd fod prif destun trafodiad yn fuddiant mewn annedd, neu’n cynnwys buddiant mewn annedd –
- (a) os dyddiad cyflawni contract yn sylweddol yw’r dyddiad y mae’r trafodiad hwnnw yn cael effaith yn rhinwedd darpariaeth dybio berthnasol,
 - (b) os yw prif destun y trafodiad yn 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



- (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.
- (6) Yn is-baragraff (5) –
- mae “contract” (“*contract*”) yn cynnwys unrhyw gytundeb;
- mae i “cyflawni'n sylweddol” (“*substantially performed*”) yr un ystyr ag yn adran 14;
- 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).
- (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).
- (8) Pan fo adeilad neu ran o adeilad yn cael ei ddefnyddio at ddiben a grybwyllir yn is-baragraff (7), rhaid diystyru ei addasrwydd ar gyfer unrhyw ddefnydd arall at ddibenion is-baragraff (2).

Prif fuddiant i beidio â chynnwys lesioedd penodol

- 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.’.

***Mark Reckless**

96

Gyda chefnogaeth / Supported by: Nick Ramsay

Section 25, page 14, leave out line 19.

Adran 25, tudalen 14, hepgorer llinell 21.

***Mark Reckless**

97

Gyda chefnogaeth / Supported by: Nick Ramsay

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 Drakeford

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))’.



Mark Drakeford

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)'.

Mark Drakeford

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,
 - (ii) section 48 (further return where relief is withdrawn), or
 - (iii) paragraph 24 of Schedule [*Schedule to be inserted by Amendment 41*] (return where transaction treated as higher rates residential property transaction).

() But subsection (*the first subsection to be inserted by this amendment*) does not affect a return made before the claim is made under section 63A TCMA.'

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
 - (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).

() Ond nid yw is-adran (*yr is-adran gyntaf sy'n cael ei mewnosod gan y gwelliant hwn*) yn effeithio ar ffurflen dreth a ddychwelir cyn i'r hawliad gael ei wneud o dan adran 63A o DCRhT'.



Nick Ramsay 46

Section 30, page 20, line 1, leave out subsection (6).
Adran 30, tudalen 20, llinell 1, hepgorer is-adran (6).

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.’.

Mark Drakeford 8

Schedule 10, page 131, line 11, after ‘interest’, insert ‘to’.

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

Mark Drakeford 9

Schedule 12, page 140, line 2, leave out ‘4’ and insert ‘5’.

Atodlen 12, tudalen 140, llinell 2, hepgorer ‘4’ a mewnosoder ‘5’.

Mark Drakeford 43

Schedule 12, page 141, after line 11, insert—

‘() In the application of sub-paragraph (1), where a relevant transaction is a higher rates residential property transaction (as provided for in Schedule [*Schedule to be inserted by Amendment 41*]), the amount of tax that would be chargeable under section 27 is to be determined on that basis.’.

Atodlen 12, tudalen 141, ar ôl llinell 10, mewnosoder—

‘() Wrth gymhwyso is-baragraff (1), pan fo trafodiad perthnasol yn drafodiad eiddo preswyl cyfraddau uwch (fel y darperir ar ei gyfer yn Atodlen [*yr Atodlen sy'n cael ei mewnosod gan Welliant 41*]), mae swm y dreth a fyddai i'w godi o dan adran 27 i'w bennu ar y sail honno.’.



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 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’.



Mark Drakeford 42

Schedule 5, page 94, after line 35, insert –

‘Power to amend or repeal paragraphs 34 to 36

37 The Welsh Ministers may by regulations amend or repeal paragraphs 34 to 36.’.

Atodlen 5, tudalen 94, ar ôl llinell 36, mewnosoder –

‘Pŵer i ddiwygio neu ddiddymu paragraffau 34 i 36

37 Caiff Gweinidogion Cymru drwy reoliadau ddiwygio neu ddiddymu paragraffau 34 i 36.’.

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).

Mark Drakeford 1

Page 23, after line 11, insert a new section –

[] **Co-ownership authorised contractual schemes**

- (1) This Act (with the exception of the provisions mentioned in subsection (9)) and TCMA, as it applies in relation to land transaction tax, apply in relation to a co-ownership authorised contractual scheme as if –
 - (a) the scheme were a company, and
 - (b) the rights of the participants were shares in the company.
- (2) An “umbrella COACS” means a co-ownership authorised contractual scheme –
 - (a) whose arrangements provide for separate pooling of the contributions of the participants and the profits or income out of which payments are made to them (“pooling arrangements”), and



- (b) under which the participants are entitled to exchange rights in one pool for rights in another.
- (3) A “sub-scheme”, in relation to an umbrella COACS, means such of the pooling arrangements as relate to a separate pool.
- (4) Each of the sub-schemes of an umbrella COACS is to be regarded as a separate co-ownership authorised contractual scheme, and the umbrella COACS as a whole is not so regarded.
- (5) In relation to a sub-scheme of an umbrella COACS—
- (a) references to chargeable interests are references to such of the chargeable interests as, under the pooling arrangements, form part of the separate pool to which the sub-scheme relates, and
- (b) references to the scheme documents are references to such parts of the documents as apply to the sub-scheme.
- (6) References to a co-ownership authorised contractual scheme are treated as including a collective investment scheme which—
- (a) is constituted under the law of an EEA State other than the United Kingdom by a contract,
- (b) is managed by a body corporate incorporated under the law of an EEA State, and
- (c) is authorised under the law of the EEA State mentioned in paragraph (a) in a way which makes it, under that law, the equivalent of a co-ownership authorised contractual scheme as defined in subsection (7),
- provided that, apart from this section, no charge to tax is capable of arising to the scheme under this Act.
- (7) Subject to any regulations under subsection (8)—
- “co-ownership authorised contractual scheme” (*“cynllun contractiol awdurdodedig cyfberchnogaeth”*) means a co-ownership scheme which is authorised for the purposes of the Financial Services and Markets Act 2000 (c. 8) by an authorisation order in force under section 261D(1) of that Act;
- “co-ownership scheme” (*“cynllun cyfberchnogaeth”*) has the same meaning as in the Financial Services and Markets Act 2000 (c. 8) (see section 235A of that Act).
- (8) The Welsh Ministers may by regulations provide that a scheme of a description specified in the regulations is to be treated as not being a co-ownership authorised contractual scheme for the purposes of this Act, and TCMA as it applies in relation to land transaction tax.
- (9) A co-ownership authorised contractual scheme is not to be treated as a company for the purposes of Schedules 15 (group relief) and 16 (reconstruction relief or acquisition relief).
- (10) Anything required or authorised to be done under this Act or TCMA by or in relation to the buyer in a land transaction is to be done by or in relation to the operator of a co-ownership authorised contractual scheme; and accordingly section 33(2) to (6) does not apply in relation to a scheme to which this section applies.



- (11) But where the operator of the scheme is a body corporate, section 33(2) to (6) applies in relation to the operator, with the references to a company in those subsections having effect as though they were references to the operator.
- (12) In this section –
- “collective investment scheme” (“*cynllun buddsoddi torfol*”) has the meaning given by section 235 of the Financial Services and Markets Act 2000 (c. 8);
- “operator” (“*gweithredwr*”) –
- (a) in relation to a co-ownership authorised contractual scheme constituted under the law of the United Kingdom, has the meaning given by section 237(2) of the Financial Services and Markets Act 2000 (c. 8), and
- (b) in relation to a collective investment scheme treated as a co-ownership authorised contractual scheme by virtue of subsection (6) (equivalent EEA schemes), means the corporate body responsible for the management of the scheme (however described);
- “participant” (“*cyfranogwr*”) is to be read in accordance with section 235 of the Financial Services and Markets Act 2000 (c. 8).’.

Tudalen 23, ar ôl llinell 12, mewnosoder adran newydd –

[] **Cynlluniau contractiol awdurdodedig cyfberchnogaeth**

- (1) Mae’r Ddeddf hon (ac eithrio’r darpariaethau a grybwyllir yn is-adran (9)) a DCRhT, fel y mae’n gymwys i dreth trafodiadau tir, yn gymwys mewn perthynas â chynllun contractiol awdurdodedig cyfberchnogaeth fel pe bai –
- (a) y cynllun yn gwmni, a
- (b) hawliau’r cyfranogwyr yn gyfranddaliadau yn y cwmni.
- (2) Ystyr “CCAC ambarél” yw cynllun contractiol awdurdodedig cyfberchnogaeth –
- (a) y mae ei drefniadau yn darparu ar gyfer cronni ar wahân gyfraniadau cyfranogwyr a’r elw neu’r incwm y gwneir taliadau iddynt ohonynt (“trefniadau ar gyfer cronni”), a
- (b) y mae gan y cyfranogwyr hawl i gyfnewid hawliau mewn un gronfa am hawliau mewn cronfa arall oddi tano.
- (3) Ystyr “is-gynllun”, mewn perthynas â CCAC ambarél, yw hynny o’r trefniadau ar gyfer cronni sy’n ymwneud â chronfa ar wahân.
- (4) Ystyrir pob un o is-gynlluniau CCAC ambarél yn gynllun contractiol awdurdodedig cyfberchnogaeth ar wahân, ac nid yw’r CCAC ambarél yn ei gyfanrwydd yn cael ei ystyried felly.
- (5) Mewn perthynas ag is-gynllun CCAC ambarél –
- (a) mae cyfeiriadau at fuddiannau trethadwy yn gyfeiriadau at hynny o’r buddiannau trethadwy sydd, o dan y trefniadau cronni, yn ffurfio rhan o’r gronfa ar wahân y mae’r is-gynllun yn ymwneud â hi, a



- (b) mae cyfeiriadau at ddogfennau'r cynllun yn gyfeiriadau at y rhannau hynny o'r dogfennau sy'n gymwys i'r is-gynllun.
- (6) Mae cyfeiriadau at gynllun contractiol awdurdodedig cyfberchnogaeth yn cael eu trin fel pe baent yn cynnwys cynllun buddsoddi torfol –
- (a) a gyfansoddir o dan gyfraith Gwladwriaeth AEE ac eithrio'r Deyrnas Unedig drwy gontract,
- (b) a reolir gan gorff corfforaethol a gorfforir o dan gyfraith Gwladwriaeth AEE, ac
- (c) a awdurdodir o dan gyfraith y Wladwriaeth AEE a grybwyllir ym mharagraff (a) mewn ffordd sy'n golygu ei fod, o dan y gyfraith honno, yn cyfateb i gynllun contractiol awdurdodedig cyfberchnogaeth fel y'i diffinnir yn is-adran (7),
- ar yr amod, ar wahân i'r adran hon, na ellir codi unrhyw dreth ar y cynllun o dan y Ddeddf hon.
- (7) Yn ddarostyngedig i unrhyw reoliadau o dan is-adran (8) –
- ystyr “cynllun contractiol awdurdodedig cyfberchnogaeth” (“*co-ownership authorised contractual scheme*”) yw cynllun cyfberchnogaeth a awdurdodir at ddibenion Deddf Gwasanaethau a Marchnadoedd Ariannol 2000 (p.8) drwy orchymyn awdurdodi sydd mewn grym o dan adran 261D(1) o'r Ddeddf honno; mae i “cynllun cyfberchnogaeth” yr un ystyr ag a roddir i “*co-ownership scheme*” yn Neddf Gwasanaethau a Marchnadoedd Ariannol 2000 (p.8) (gweler adran 235A o'r Ddeddf honno).
- (8) Caiff Gweinidogion Cymru drwy reoliadau ddarparu bod cynllun o ddisgrifiad a bennir yn y rheoliadau i'w drin fel cynllun nad yw'n gynllun contractiol awdurdodedig cyfberchnogaeth at ddibenion y Ddeddf hon, a DCRhT fel y mae'n gymwys i dreth trafodiadau tir.
- (9) Nid yw cynllun contractiol awdurdodedig cyfberchnogaeth i'w drin fel cwmni at ddibenion Atodlenni 15 (rhyddhad grŵp) ac 16 (rhyddhad atgyfansoddi neu ryddhad caffael).
- (10) Mae unrhyw beth y mae'n ofynnol ei wneud neu yr awdurdodir ei wneud o dan y Ddeddf hon neu o dan DCRhT gan y prynwr mewn trafodiad tir, neu mewn perthynas ag ef, i'w wneud gan weithredwr cynllun contractiol awdurdodedig cyfberchnogaeth, neu mewn perthynas ag ef; ac yn unol â hynny nid yw adran 33(2) i (6) yn gymwys mewn perthynas â chynllun y mae'r adran hon yn gymwys iddo.
- (11) Ond pan fo gweithredwr y cynllun yn gorff corfforaethol, mae adran 33(2) i (6) yn gymwys mewn perthynas â'r gweithredwr, ac mae'r cyfeiriadau at gwmni yn yr is-adrannau hynny yn cael effaith fel pe baent yn gyfeiriadau at y gweithredwr.
- (12) Yn yr adran hon –
- mae “cyfranogwr” i'w ddarllen yn unol â “participant” yn adran 235 o Ddeddf Gwasanaethau a Marchnadoedd Ariannol 2000 (p.8);



mae i “cynllun buddsoddi torfol” yr ystyr a roddir i “collective investment scheme” gan adran 235 o Ddeddf Gwasanaethau a Marchnadoedd Ariannol 2000 (p.8);

mewn perthynas â “gweithredwr” (“operator”)—

- (a) mewn perthynas â chynllun contractiol awdurdodedig cyfberchnogaeth a gyfansoddir o dan gyfraith y Deyrnas Unedig, mae i “gweithredwr” yr ystyr a roddir i “operator” gan adran 237(2) o Ddeddf Gwasanaethau a Marchnadoedd Ariannol 2000 (p.8), a
- (b) mewn perthynas â chynllun buddsoddi torfol a drinnir fel cynllun contractiol awdurdodedig cyfberchnogaeth yn rhinwedd is-adran (6) (cynlluniau cyfatebol yr AEE), ystyr “gweithredwr” yw’r corff corfforaethol sy’n gyfrifol am reoli’r cynllun (ym mha fodd bynnag y’i disgrifir).’.

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).

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.'

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.

Mark Drakeford 33

Section 51, page 31, after line 14, insert—

'(e) paragraph 24(4)(a) of Schedule [*Schedule to be inserted by Amendment 41*].'

Adran 51, tudalen 31, ar ôl llinell 14, mewnosoder—

'(e) paragraff 24(4)(a) o Atodlen [*yr Atodlen sy'n cael ei mewnosod gan Welliant 41*].'

Mark Drakeford 34

Section 52, page 31, after line 33, insert—

'() 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 '.



Adran 52, tudalen 31, ar ôl llinell 33, mewnosoder –

- () 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, ac'.

Mark Drakeford

2

Section 57, page 34, line 28, after 'consideration.', insert –
' , or

- () if that date cannot be predicted, the fifth anniversary of the effective date of the transaction (or, where the expected end date is changed under section 61, the fifth anniversary of the previous expected end date).'

Adran 57, tudalen 34, llinell 29, ar ôl 'ohiriedig.', mewnosoder –
' , neu

- () os na ellir rhagfynegi'r dyddiad hwnnw, bum mlynedd i'r dyddiad y mae'r trafodiad yn cael effaith (neu, pan newidir y dyddiad terfyn disgwylidig o dan adran 61, bum mlynedd i'r dyddiad terfyn disgwylidig blaenorol).'

Mark Drakeford

3

Section 60, page 35, line 33, after 'of', insert 'the'.

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

Mark Drakeford

4

Section 60, page 35, line 36, leave out 'deferral period ends' and insert 'deferred amount is required to be paid'.

Adran 60, tudalen 35, llinell 35, hepgorer 'daw'r cyfnod gohirio i ben' a mewnosoder 'mae'n ofynnol talu'r swm gohiriedig'.

Mark Drakeford

5

Section 60, page 36, line 4, leave out –

'in accordance with section 56, and

- (b) despite section 157(3) of TCMA, the late payment interest start date for the refused amount is the date after the date on which the buyer receives notice of WRA's decision (and Chapter 1 of Part 6 of TCMA is to be read accordingly)'

and insert –

'by the end of the later of –

- (i) the date on which the buyer receives notice of WRA's decision, or



- (ii) the date on which the amount would otherwise be required to be paid in accordance with section 56, and
- (b) the late payment interest start date for the refused amount is the later of –
 - (i) the day after the date on which the refused amount is required to be paid, or
 - (ii) the date which would otherwise be specified under section 157(3) of TCMA as the late payment interest start date in relation to that amount.’

Adran 60, tudalen 36, llinell 4, hepgorer –

‘yn unol ag adran 56, a

- (b) er gwaethaf adran 157(3) o DCRhT, dyddiad dechrau’r llog taliadau hwyr ar gyfer swm a wrthodir yw’r dyddiad ar ol y dyddiad y mae’r prynwr yn derbyn hysbysiad o benderfyniad ACC (ac mae Pennod 1 o Ran 6 o DCRhT i’w darllen yn unol a hynny)’

a mewnosoder –

‘erbyn diwedd yr hwyraf o –

- (i) y dyddiad y mae’r prynwr yn cael ei hysbysu am benderfyniad ACC, neu
- (ii) y dyddiad y byddai’n ofynnol talu’r swm fel arall yn unol ag adran 56, a
- (b) dyddiad dechrau’r llog taliadau hwyr ar gyfer y swm a wrthodir yw’r hwyraf o –
 - (i) y diwrnod ar ôl y dyddiad y mae’n ofynnol talu’r swm a wrthodir, neu
 - (ii) y dyddiad a fyddai’n cael ei bennu fel arall o dan adran 157(3) o DCRhT fel dyddiad dechrau’r llog taliadau hwyr mewn perthynas â’r swm hwnnw.’

Nick Ramsay

55

Page 37, line 4, leave out section 63.

Tudalen 37, llinell 3, hepgorer adran 63.

Mark Drakeford

6

Section 63, page 37, line 15, after ‘with’, insert ‘the’.

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

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.'

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.’.

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).

Mark Drakeford

7

Section 71, page 44, line 38, leave out –

‘subsections (4) and (5) so as to change or clarify the cases where use of a is, or is not to be, use of a building as a dwelling for the purposes of subsection (1);

- (b) amend or repeal subsection (9)’

and insert ‘this section’.

Adran 71, tudalen 44, llinell 39, hepgorer –

‘ –

- (a) diwygio is-adrannau (4) a (5) er mwyn newid neu egluro'r achosion pan fo'r o adeilad, neu pan na fo'r defnydd o adeilad, yn ddefnydd o adeilad fel annedd at ddibenion is-adran (1);

- (b) diwygio neu ddiddymu is-adran (9)

a mewnosoder ‘ddiwygio'r adran hon’.



Mark Drakeford

35

Section 74, page 45, after line 18, insert—

“child” (“*plentyn*”) means a person under the age of 18;’.

Adran 74, tudalen 46, ar ôl llinell 3, mewnosoder—

‘ystyr “*plentyn*” (“*child*”) yw person o dan 18 oed;’.

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 Drakeford

10

Schedule 22, page 199, after line 5, insert—

[] In section 1 (overview of Act), after paragraph (b) insert—

“(ba) Part 3A makes provision about counteracting avoidance arrangements in relation to devolved taxes;”’.

Atodlen 22, tudalen 199, ar ôl llinell 4, mewnosoder—

[] Yn adran 1 (trosolwg o'r Ddeddf), ar ôl paragraff (b) mewnosoder—

“(ba) mae Rhan 3A yn gwneud darpariaeth ynghylch gwrthweithio trefniadau osgoi trethi mewn perthynas â threthi datganoledig;”’.



Mark Drakeford 11

Schedule 22, page 199, line 15, after '(2)', insert –
' –

- () for "day", in both places where it occurs, substitute "date";'.

Atodlen 22, tudalen 199, llinell 15, ar ôl '(2)', mewnosoder –
' –

- () yn lle "diwrnod", yn y tri lle y mae'n ymddangos, rhodder "dyddiad";'.

Mark Drakeford 12

Schedule 22, page 199, line 26, after '(4)', insert –
' –

- (i) for "days" substitute "dates";'.

Atodlen 22, tudalen 199, llinell 26, ar ôl '(4)', mewnosoder –
' –

- (i) yn lle "diwrnodau" rhodder "dyddiadau";'.

Mark Drakeford 13

Schedule 22, page 201, after line 33, insert –

- '() in subsection (5), for "section 46" substitute "sections 45A and 46".'

Atodlen 22, tudalen 201, ar ôl llinell 33, mewnosoder –

- '() yn is-adran (5), yn lle "adran 46" rhodder "adrannau 45A a 46".'

Mark Drakeford 14

Schedule 22, page 201, after line 33, insert –

'[] After section 45 insert –

"45A Amendment of tax return by taxpayer when enquiry is in progress

- (1) This section applies if a person who has made a tax return amends it during the period when an enquiry into the return is in progress.
- (2) For the purposes of section 44 (scope of enquiry) the amendment is to be treated as something contained in the tax return.
- (3) The amendment takes effect on the day on which the enquiry is completed unless WRA states in the closure notice issued under section 50 that –
 - (a) the amendment has been taken into account in formulating the amendments required to give effect to WRA's conclusions, or



(b) WRA's conclusion is that the amendment is incorrect.'".

Atodlen 22, tudalen 201, ar ôl llinell 33, mewnosoder –

'[] Ar ôl adran 45 mewnosoder –

"45A Trethdalwr yn diwygio ffurflen dreth pan fydd ymholiad yn mynd rhagddo

- (1) Mae'r adran hon yn gymwys os yw person sydd wedi dychwelyd ffurflen dreth yn ei diwygio yn ystod y cyfnod pan fydd ymholiad i'r ffurflen dreth yn mynd rhagddo.
- (2) At ddibenion adran 44 (cwmpas ymholiad) mae'r diwygiad i'w drin fel rhywbeth a gynhwysir ar y ffurflen dreth.
- (3) Mae'r diwygiad yn cael effaith ar y diwrnod y mae'r ymholiad yn cael ei gwblhau oni bai bod ACC yn datgan yn yr hysbysiad cau a ddyroddir o dan adran 50 –
 - (a) bod y diwygiad wedi ei ystyried wrth lunio'r diwygiadau sy'n ofynnol i roi effaith i gasgliadau ACC, neu
 - (b) mai casgliad ACC yw bod y diwygiad yn anghywir.'".

Mark Drakeford

15

Schedule 22, page 202, after line 26, insert –

'[] In section 61 (assessment procedure), omit subsection (3).'

Atodlen 22, tudalen 202, ar ôl llinell 31, mewnosoder –

'[] Yn adran 61 (y weithdrefn asesu), hepgorer is-adran (3).'

Mark Drakeford

16

Schedule 22, page 203, line 32, leave out 'date on which the rejected regulations cease to have effect' and insert –

'later of –

- (a) the date on which the rejected regulations cease to have effect, or
- (b) the filing date for a tax return containing an assessment of tax chargeable calculated using the tax bands and tax rates specified in the rejected regulations'.

Atodlen 22, tudalen 203, llinell 32, hepgorer 'dyddiad y mae'r rheoliadau a wrthodir yn peidio â chael effaith' a mewnosoder –

'hwyraf o –

- (a) y dyddiad y mae'r rheoliadau a wrthodir yn peidio â chael effaith, neu



- (b) dyddiad ffeilio ffurflen dreth sy'n cynnwys asesiad o'r dreth sydd i'w chodi a gyfrifir gan ddefnyddio'r bandiau treth a'r cyfraddau treth a bennir yn y rheoliadau a wrthodir'.

Mark Drakeford

17

Schedule 22, page 207, line 1, leave out Table A1.

Atodlen 22, tudalen 207, llinell 1, hepgorer Tabl A1.

Mark Drakeford

18

Schedule 22, page 207, after line 1, insert –

Item	Devolved Tax	Amount of Tax	Penalty date
1	Land transaction tax	Amount (or additional amount) payable as a result of a tax return made by the buyer in a land transaction (unless the amount falls within item 8 or 9).	The date falling 30 days after the filing date for the return.
2	Landfill disposals tax	Amount stated in a tax return.	The date falling 30 days after the filing date for the return.
3	Any devolved tax	Amount payable as a result of a WRA determination made in place of a tax return.	The date falling 30 days after the date by which WRA believes the tax return was required to be made.
4	Any devolved tax	Amount payable as a result of a WRA assessment made in place of a tax return (unless the amount falls within item 7).	The date falling 30 days after the date by which WRA believes the tax return was required to be made.
5	Any devolved tax	Amount (or additional amount) payable as a result of a WRA assessment made where a tax return has been made.	The date falling 30 days after the date by which the amount (or additional amount) is required to be paid.
6	Any devolved tax	Amount (or additional amount) payable as a result of an amendment or a correction to a tax return.	The date falling 30 days after the date by which the amount (or additional amount) is required to be paid.
7	Any devolved tax	Amount (or additional amount) payable as a result of a WRA assessment made for the purposes of making an	The date falling 30 days after the date by which the amount (or additional amount) is required to be paid.



		adjustment to counteract a tax advantage (see Part 3A) in a case where a tax return which WRA has reason to believe was required to be made has not in fact been made.	
8	Land transaction tax	Where a deferral request is made under section 57 of LTTA, a deferred amount required to be paid by virtue of section 60(1) of that Act.	The date falling 30 days after the date by which the deferred amount is required to be paid.
9	Land transaction tax	Where a deferral request is made under section 57 of LTTA, a refused amount within the meaning of section 60(2)(a) of that Act.	The date falling 30 days after the date by which the refused amount is required to be paid.
10	Landfill disposals tax	Amount charged by a charging notice issued under section 48 or 49 of LDTA.	The date falling 30 days after the date by which the amount is required to be paid.
11	Any devolved tax	A postponed amount within the meaning of section 181G(2).	The date falling 30 days after the date on which the postponement period ends (see section 181G as to the calculation of postponement periods).

Atodlen 22, tudalen 207, ar ôl llinell 1, mewnosoder –

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



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



Mark Drakeford **19**

Schedule 22, page 208, after line 27, insert –

‘(5) The Welsh Ministers may by regulations modify Table A1.’.

Atodlen 22, tudalen 208, ar ôl llinell 29, mewnosoder –

‘(5) Caiff Gweinidogion Cymru addasu Tabl A1 drwy reoliadau.’.

Mark Drakeford **20**

Schedule 22, page 208, line 32, leave out ‘5 months beginning with the day after’ and insert ‘6 months beginning with the day falling 30 days before’.

Atodlen 22, tudalen 208, llinell 36, hepgorer ‘5 mis sy’n dechrau â’r diwrnod ar ôl’ a mewnosoder ‘6 mis sy’n dechrau â’r diwrnod sydd 30 o ddiwrnodau cyn’.

Mark Drakeford **21**

Schedule 22, page 208, line 36, leave out ‘11 months beginning with the day after’ and insert ‘12 months beginning with the day falling 30 days before’.

Atodlen 22, tudalen 208, llinell 40, hepgorer ‘11 mis sy’n dechrau â’r diwrnod ar ôl’ a mewnosoder ‘12 mis sy’n dechrau â’r diwrnod sydd 30 o ddiwrnodau cyn’.

Mark Drakeford **22**

Schedule 22, page 219, after line 14, insert –

[] In section 189 (regulations), in subsection (2), after “18(2)” insert “122(5),”.

Atodlen 22, tudalen 219, ar ôl llinell 14, mewnosoder –

[] Yn adran 189 (rheoliadau), yn is-adran (2), ar ôl “18(2)” mewnosoder “122(5),”.

Mark Drakeford **23**

Schedule 22, page 219, after line 19, insert –

‘(1B) If the person to whom the notice is issued cannot reasonably ascertain the effect of the notice because of a mistake in it or omission from it (including a mistake or omission relating to the person’s name), the notice is to be treated as not having been issued.’.

Atodlen 22, tudalen 219, ar ôl llinell 19, mewnosoder –



'(1B) Os na all y person y dyroddir yr hysbysiad iddo ganfod yn rhesymol effaith yr hysbysiad oherwydd camgymeriad ynddo neu hepgoriad ohono (gan gynnwys camgymeriad neu hepgoriad sy'n ymwneud ag enw'r person), mae'r hysbysiad i'w drin fel pe na bai wedi ei ddyroddi." '.

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.

Mark Drakeford 36

Section 77, page 46, after line 32, insert—

'() section 24(*the second subsection to be inserted by Amendment 29*) (higher rates residential property transactions);'.

Adran 77, tudalen 46, ar ôl llinell 35, mewnosoder—

'() adran 24(*yr ail is-adran sy'n cael ei mewnosod gan Welliant 29*) (trafodiadau eiddo preswyl cyfraddau uwch);'.

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.



Mark Drakeford 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);’.

Mark Drakeford 38

Section 77, page 47, after line 1, insert—

‘() section [section to be inserted by Amendment 1](8) (co-ownership authorised contractual schemes);’.

Adran 77, tudalen 47, ar ôl llinell 1, mewnosoder—

‘() adran [yr adran sy'n cael ei mewnosod gan Welliant 1](8) (cynllun contractiol awdurdodedig cyfberchnogaeth);’.

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.



Mark Drakeford 39

Section 77, page 47, after line 13, insert—

- () paragraph [*paragraph to be inserted by Amendment 42*] of that Schedule (power to amend or repeal paragraphs 34 to 36);’.

Adran 77, tudalen 47, ar ôl llinell 13, mewnosoder—

- () paragraff [*y paragraff sy'n cael ei fewnosod gan Welliant 42*] o'r Atodlen honno (pŵer i ddiwygio neu ddiddymu paragraffau 34 i 36);’.

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.

Mark Reckless 101

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—

[] **Canllawiau**

- (1) Rhaid i Weinidogion Cymru, yn uniongyrchol neu drwy ACC, ddyroddi canllawiau i'r partion 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.’.



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.'

Mark Drakeford

40

Schedule 1, page 49, after line 11, insert—

- '() Schedule [*Schedule to be inserted by Amendment 41*] makes provision about higher rates residential property transactions;'

Atodlen 1, tudalen 49, ar ôl llinell 12, mewnosoder—

- '() mae Atodlen [*yr Atodlen sy'n cael ei mewnosod gan Welliant 41*] yn gwneud darpariaeth ynghylch trafodiadau eiddo preswyl cyfraddau uwch;'

