

HYSBYSIAD YNGHYLCH GWELLIANNAU NOTICE OF AMENDMENTS

Cyflwynwyd ar 20 Mawrth 2017
Tabled on 20 March 2017

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

Steffan Lewis

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Section 9, page 5, after line 12, insert –

- ‘() WRA must publish guidance about transactions to which subsection (1) applies, including guidance about identifying the location of the border between Wales and England.
- () WRA may revise guidance published under subsection (*the first sub-section to be inserted by this amendment*) and must publish the revised guidance.’.

Adran 9, tudalen 5, ar ôl llinell 11, mewnosoder –

- ‘() Rhaid i ACC gyhoeddi canllawiau ynghylch trafodiadau y mae is-adran (1) yn gymwys iddynt, gan gynnwys canllawiau ynghylch nodi lleoliad y ffin rhwng Cymru a Lloegr.
- () Caiff ACC ddiwygio canllawiau a gyhoeddir o dan is-adran (*yr is-adran gyntaf sy'n cael ei mewnosod gan y gwelliant hwn*) a rhaid iddo gyhoeddi'r canllawiau diwygiedig.’.

Steffan Lewis

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Section 24, page 14, after line 17, insert –

- ‘(12) Local authorities may make representations about tax bands and tax rates.’.

Adran 24, tudalen 14, ar ôl llinell 20, mewnosoder –

- ‘(12) Caiff awdurdodau lleol gyflwyno sylwadau ynghylch bandiau treth a chyfraddau treth.’.



Steffan Lewis

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Page 48, after line 24, insert a new section –

‘Independent review

[] Independent review of land transaction tax

- (1) The Welsh Ministers must make arrangements for an independent review of land transaction tax to be completed before the expiry of the period of 6 years beginning with the day on which this subsection comes into force.
- (2) Following the completion of the review, the Welsh Ministers must publish a report of it.
- (3) The arrangements mentioned in subsection (1) may include –
 - (a) payment of expenses incurred by a person in carrying out (or assisting in carrying out) the review;
 - (b) provision of assistance (including financial assistance) to such a person;
 - (c) directing WRA to assist in carrying out the review.’.

Tudalen 48, ar ôl llinell 23, mewnosoder adran newydd –

‘Adolygiad annibynnol

[] Adolygiad annibynnol o’r dreth trafodiadau tir

- (1) Rhaid i Weinidogion Cymru wneud trefniadau i adolygiad annibynnol o’r dreth trafodiadau tir gael ei gwblhau cyn diwedd y cyfnod o 6 blynedd sy’n dechrau â’r diwrnod y daw’r is-adran hon i rym.
- (2) Ar ôl i’r adolygiad gael ei gwblhau, rhaid i Weinidogion Cymru gyhoeddi adroddiad arno.
- (3) Caiff y trefniadau a grybwyllir yn is-adran (1) gynnwys –
 - (a) talu treuliau y mae person yn mynd iddynt wrth gynnal yr adolygiad (neu wrth gynorthwyo i’w gynnal);
 - (b) darparu cymorth (gan gynnwys cymorth ariannol) i berson o’r fath;
 - (c) cyfarwyddo ACC i gynorthwyo â’r gwaith o gynnal yr adolygiad.’.

