

## 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 19-24	Adrannau 19-24
Schedule 5	Atodlen 5
Sections 25-30	Adrannau 25-30
Schedules 9-22	Atodlenni 9-22
Sections 31-32	Adrannau 31-32



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Schedule 6	Atodlen 6
Sections 33-41	Adrannau 33-41
Schedule 7	Atodlen 7
Section 42	Adran 42
Schedule 8	Atodlen 8
Sections 43-76	Adrannau 43-76
Schedule 23	Atodlen 23
Sections 77-81	Adrannau 77-81
Section 1	Adran 1
Schedule 1	Atodlen 1
Long title	Teitl hir

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**Mark Reckless**

35

Section 9, page 5, after line 3, insert—

- ‘() The transaction is to be treated by the buyer as a single transaction to which this Act applies and a nil return may therefore be made to Her Majesty’s Revenue and Customs in relation to stamp duty land tax.’.

Adran 9, tudalen 5, ar ôl llinell 3, mewnosoder —

- ‘() Mae’r trafodiad i’w drin gan y prynwr fel un trafodiad y mae’r Ddeddf hon yn gymwys iddo ac felly caniateir dychwelyd ffurflen dim trafodiad i Gyllid a Thollau Ei Mawrhydi mewn perthynas â threth dir y dreth stamp.’.

**Mark Reckless**

37

Section 9, page 5, line 8, after ‘basis’, insert ‘by the WRA and payment made by it to Her Majesty’s Revenue and Customs of the apportioned sum relating to the English transaction’.

Adran 9, tudalen 5, llinell 8, ar ôl ‘rhesymol’, mewnosoder ‘gan ACC ac mae’r swm a ddosrannwyd i’r trafodiad yn Lloegr i gael ei dalu ganddo i Gyllid a Thollau Ei Mawrthydi’.



**Nick Ramsay** 32

Section 9, page 5, after line 8, insert –

- ‘() Apportionment on a just and reasonable basis is to reflect the surface areas in Wales and England as shown on digital maps prepared by the Chief Land Registrar.’.

Adran 9, tudalen 5, ar ôl llinell 8, mewnosoder –

- ‘() Mae dosraniad ar sail deg a rhesymol i adlewyrchu’r arwynebeddau yng Nghymru a Lloegr fel y’u dangosir ar fapiau digidol a baratoir gan y Prif Gofrestrydd Tir.’.

**Mark Reckless** 36

Section 9, page 5, after line 8, insert –

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

Adran 9, tudalen 5, ar ôl llinell 8, 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, neu
  - (b) yn seiliedig ar y cyfrannau o gyfanswm arwynebedd y tir sydd yng Nghymru ac yn Lloegr.’.

**Steffan Lewis** 29

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.’.



**\*Mark Reckless**

38

**Gyda chefnogaeth / Supported by: Nick Ramsay**

Page 13, after line 3, insert a new section –

**[ ] Tax rates and bands**

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

**TABLE A: RESIDENTIAL**

<b>Part of relevant consideration</b>	<b>Rate</b>
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**

<b>Relevant consideration</b>	<b>Percentage</b>
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 3, 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 eiddo preswyl cyfraddau uwch yw 3% o'r gydnabyddiaeth drethadwy.'



**\*Mark Reckless** **39**

**Gyda chefnogaeth / Supported by: Nick Ramsay**

Section 24, page 13, line 5, 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 38]'.

Adran 25, tudalen 13, llinell 5, hepgorer 'Rhaid i Weinidogion Cymru bennu drwy reoliadau y bandiau treth a'r cyfraddau treth canrannol' 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 38]'.

**Nick Ramsay** **33**

Section 24, page 13, after line 9, insert—

- '( ) Regulations under this section may not come into force before 1 April 2019.
- ( ) Until regulations under this section come into force, the tax bands and tax rates applicable to land transaction tax are those applicable to stamp duty land tax under the Finance Act 2003.'

Adran 24, tudalen 13, ar ôl llinell 10, mewnosoder—

- '( ) Ni chaniateir i reoliadau o dan yr adran hon ddod i rym cyn 1 Ebrill 2019.
- ( ) Nes bod rheoliadau o dan yr adran hon yn dod i rym, y bandiau treth a'r cyfraddau treth sy'n gymwys i dreth trafodiadau tir yw'r rheini sy'n gymwys i dreth dir y dreth stamp o dan Ddeddf Cyllid 2003.'

**Mark Reckless** **40**

Section 24, page 13, line 12, leave out 'must' and insert 'may'.

Adran 25, tudalen 13, llinell 14, hepgorer 'Rhaid i reoliadau' a mewnosoder 'Caiff rheoliadau'.

**Steffan Lewis** **30**

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.'



**Mark Drakeford**

7

Schedule 5, page 79, after line 26, insert –

- (3) Where the buyer is jointly entitled with one or more persons to the major interest referred to in sub-paragraph (1)(a), the reference in sub-paragraph (1)(b) to the market value of the interest is to the market value of the buyer's beneficial share in the interest as determined in accordance with sub-paragraph (*the second sub-paragraph to be inserted by this amendment*) or (*the third sub-paragraph to be inserted by this amendment*).
- (4) Where the buyer is beneficially entitled as a tenant in common, the market value of the buyer's beneficial share is equal to –

$$MV \times PI$$

Figure 4

where –

MV is the market value of the major interest, and

PI is –

- (a) the percentage of the interest to which the buyer is entitled, or
- (b) where –
- (i) the buyer and the buyer's spouse or civil partner are living together on the effective date of the transaction (for the meaning of "living together", see paragraph 25(3)), and
- (ii) taken together the buyer and the buyer's spouse or civil partner are entitled as tenants in common,

the percentage of the interest to which the buyer and the buyer's spouse or civil partner are so entitled.

- (5) Where the buyer is beneficially entitled as a joint tenant, the market value of the buyer's beneficial share is equal to –

$$\frac{MV}{JT}$$

Figure 5

where –

MV is the market value of the major interest, and

JT is the number of joint tenants entitled to the interest.

- (6) For the purpose of sub-paragraph (*the third sub-paragraph to be inserted by this amendment*), the buyer and the buyer's spouse or civil partner are to be treated as one joint tenant if –
- (a) they are living together on the effective date of the transaction (for the meaning of "living together", see paragraph 25(3)), and
- (b) they are beneficially entitled as joint tenants to the interest.'



Atodlen 5, tudalen 79, ar ôl llinell 25, mewnosoder –

(3) Pan fo gan y prynwr hawl ar y cyd ag un person neu ragor i'r prif fuddiant y cyfeirir ato yn is-baragraff (1)(a), mae'r cyfeiriad yn is-baragraff (1)(b) at werth marchnadol y buddiant yn gyfeiriad at werth marchnadol cyfran lesiannol y prynwr yn y buddiant fel y'i pennir yn unol ag is-baragraff (*yr ail is-baragraff sy'n cael ei fewnosod gan y gwelliant hwn*) neu (*y trydydd is-baragraff sy'n cael ei fewnosod gan y gwelliant hwn*).

(4) Pan fo gan y prynwr hawl lesiannol fel tenant ar y cyd, mae gwerth marchnadol cyfran lesiannol y prynwr yn gyfwerth â –

$$GM \times CB$$

Ffigur 4

pan fo –

GM yn werth marchnadol y prif fuddiant, a

CB yn –

(a) canran y buddiant y mae gan y prynwr hawl iddo, neu

(b) pan fo –

(i) y prynwr a phriod neu bartner sifil y prynwr yn cyd-fyw ar y dyddiad y mae'r trafodiad yn cael effaith (gweler paragraff 25(3) am ystyr "cyd-fyw"), a

(ii) hawl fel tenantiaid ar y cyd gan y prynwr a phriod neu bartner sifil y prynwr, o'u cymryd gyda'i gilydd,

canran y buddiant y mae gan y prynwr a phriod neu bartner sifil y prynwr hawl iddi felly.

(5) Pan fo gan y prynwr hawl lesiannol fel cyd-denant, mae gwerth marchnadol cyfran lesiannol y prynwr yn gyfwerth â –

$$\frac{GM}{CD}$$

Ffigur 5

pan fo –

GM yn werth marchnadol y prif fuddiant, a

CD yn nifer y cyd-denantiaid sydd â hawl i'r buddiant.

(6) At ddiben is-baragraff (*y trydydd is-baragraff sy'n cael ei fewnosod gan y gwelliant hwn*), mae'r prynwr a phriod neu bartner sifil y prynwr i'w trin fel un cyd-denant –

(a) os ydynt yn cyd-fyw ar y dyddiad y mae'r trafodiad yn cael effaith (gweler paragraff 25(3) am ystyr "cyd-fyw"), a

(b) os oes ganddynt hawl lesiannol i'r buddiant fel cyd-denantiaid.'.





**Mark Drakeford**

8

Schedule 5, page 84, after line 8, insert –

- ( ) Where the buyer is jointly entitled with one or more persons to the major interest referred to in sub-paragraph (1)(b)(i), the reference in sub-paragraph (1)(b)(ii) to the market value of the interest is to the market value of the buyer's beneficial share in the interest as determined in accordance with sub-paragraph (*the second sub-paragraph to be inserted by this amendment*) or (*the third sub-paragraph to be inserted by this amendment*).
- ( ) Where the buyer is beneficially entitled as a tenant in common, the market value of the buyer's beneficial share is equal to –

$$MV \times PI$$

Figure 6

where –

MV is the market value of the major interest, and

PI is –

- (a) the percentage of the interest to which the buyer is entitled, or
- (b) where –
- (i) the buyer and the buyer's spouse or civil partner are living together on the effective date of the transaction (for the meaning of "living together", see paragraph 25(3)), and
- (ii) taken together the buyer and the buyer's spouse or civil partner are entitled as tenants in common,

the percentage of the interest to which the buyer and the buyer's spouse or civil partner are so entitled.

- ( ) Where the buyer is beneficially entitled as a joint tenant, the market value of the buyer's beneficial share is equal to –

$$\frac{MV}{JT}$$

Figure 7

where –

MV is the market value of the major interest, and

JT is the number of joint tenants entitled to the interest.

- ( ) For the purpose of sub-paragraph (*the third sub-paragraph to be inserted by this amendment*), the buyer and the buyer's spouse or civil partner are to be treated as one joint tenant if –
- (a) they are living together on the effective date of the transaction (for the meaning of "living together", see paragraph 25(3)), and
- (b) they are beneficially entitled as joint tenants to the interest.'



Atodlen 5, tudalen 84, ar ôl llinell 11, mewnosoder –

( ) Pan fo gan y prynwr hawl ar y cyd ag un person neu ragor i'r prif fuddiant y cyfeirir ato yn is-baragraff (1)(b)(i), mae'r cyfeiriad yn is-baragraff (1)(b)(ii) at werth marchnadol y buddiant yn gyfeiriad at werth marchnadol cyfran lesiannol y prynwr yn y buddiant fel y'i pennir yn unol ag is-baragraff (*yr ail is-baragraff sy'n cael ei fewnosod gan y gwelliant hwn*) neu (*y trydydd is-baragraff sy'n cael ei fewnosod gan y gwelliant hwn*).

( ) Pan fo gan y prynwr hawl lesiannol fel tenant ar y cyd, mae gwerth marchnadol cyfran lesiannol y prynwr yn gyfwerth â –

$$GM \times CB$$

Ffigur 6

pan fo –

GM yn werth marchnadol y prif fuddiant, a

CB yn –

(a) canran y buddiant y mae gan y prynwr hawl iddo, neu

(b) pan fo –

(i) y prynwr a phriod neu bartner sifil y prynwr yn cyd-fyw ar y dyddiad y mae'r trafodiad yn cael effaith (gweler paragraff 25(3) am ystyr "cyd-fyw"), a

(ii) hawl fel tenantiaid ar y cyd gan y prynwr a phriod neu bartner sifil y prynwr, o'u cymryd gyda'i gilydd,

canran y buddiant y mae gan y prynwr a phriod neu bartner sifil y prynwr hawl iddi felly.

( ) Pan fo gan y prynwr hawl lesiannol fel cyd-denant, mae gwerth marchnadol cyfran lesiannol y prynwr yn gyfwerth â –

$$\frac{GM}{CD}$$

Ffigur 7

pan fo –

GM yn werth marchnadol y prif fuddiant, a

CD yn nifer y cyd-denantiaid sydd â hawl i'r buddiant.

( ) At ddiben is-baragraff (*y trydydd is-baragraff sy'n cael ei fewnosod gan y gwelliant hwn*), mae'r prynwr a phriod neu bartner sifil y prynwr i'w trin fel un cyd-denant –

(a) os ydynt yn cyd-fyw ar y dyddiad y mae'r trafodiad yn cael effaith (gweler paragraff 25(3) am ystyr "cyd-fyw"), a

(b) os oes ganddynt hawl lesiannol i'r buddiant fel cyd-denantiaid.



**Mark Drakeford** 9

Schedule 5, page 88, line 13, leave out '8(3) or 17(3)' and insert '8(4) or 17(4)'.

Atodlen 5, tudalen 88, llinell 14, hepgorer '8(3) neu 17(3)' a mewnosoder '8(4) neu 17(4)'.

**Mark Drakeford** 10

Schedule 5, page 88, line 17, leave out '8(3)(b) or 17(3)(b)' and insert '8(4)(b) or 17(4)(b)'.

Atodlen 5, tudalen 88, llinell 17, hepgorer '8(3)(b) neu 17(3)(b)' a mewnosoder '8(4)(b) neu 17(4)(b)'.

**Mark Drakeford** 11

Schedule 5, page 88, line 25, leave out '8(3) or 17(3)' and insert '8(4) or 17(4)'.

Atodlen 5, tudalen 88, llinell 25, hepgorer 'mharagraffau 8(3) neu 17(3)' a mewnosoder 'mharagraff 8(4) neu 17(4)'.

**Mark Drakeford** 12

Schedule 5, page 91, after line 6, insert –

'[ ] (1) Where –

- (a) the main subject-matter of a land transaction consists of an interest other than a major interest in a dwelling, and
- (b) sub-paragraph (2) or (3) applies in relation to the transaction,

then, for the avoidance of doubt, the effect of paragraph 28 of this Schedule or, as the case may be, paragraph 3(1) of Schedule 8, is that the main subject-matter of the transaction is to be treated for the purposes of this Schedule as consisting of a major interest in a dwelling.

(2) This sub-paragraph applies in relation to a transaction where –

- (a) a major interest in the dwelling is held on a bare trust for a beneficiary ("B"),
- (b) there is a disposal of the whole or part of B's interest in the dwelling,
- (c) immediately before the effective date of the transaction –
  - (i) the major interest is, by virtue of paragraph 3(1) of Schedule 8, treated as if it were vested in B, or
  - (ii) B is, by virtue of paragraph 28, treated as holding the major interest in the dwelling, and
- (d) immediately after the effective date of the transaction –
  - (i) the major interest is, by virtue of paragraph 3(1) of Schedule 8, treated as if it were vested in the buyer, or



- (ii) the buyer is, by virtue of paragraph 28, treated as holding the major interest.
- (3) This sub-paragraph applies in relation to a transaction where –
  - (a) a person (“B”) is a beneficiary under a settlement where a major interest in the dwelling forms part of the trust property,
  - (b) under the terms of the settlement B is entitled to –
    - (i) occupy the dwelling for life, or
    - (i) income earned in respect of the dwelling,
  - (c) there is a disposal of the whole or part of B’s interest in the dwelling,
  - (d) immediately before the effective date of the transaction B is, by virtue of paragraph 28, treated as holding the major interest in the dwelling, and
  - (e) immediately after the effective date of the transaction the buyer is, by virtue of that paragraph, treated as holding the major interest.
- (4) In determining whether sub-paragraph (2) or (3) applies to a transaction, ignore paragraphs 29 and 34(5).’.

Atodlen 5, tudalen 91, ar ôl llinell 8, mewnosoder –

[ ] (1) Pan fo –

(a) prif destun trafodiad tir ar ffurf buddiant ar wahân i brif fuddiant mewn annedd,  
a

(b) is-baragraff (2) neu (3) yn gymwys mewn perthynas â’r trafodiad,  
yna, i osgoi unrhyw amheuaeth, effaith paragraff 28 o’r Atodlen hon neu, yn ôl y digwydd, paragraff 3(1) o Atodlen 8, yw fod prif destun y trafodiad i’w drin at ddibenion yr Atodlen hon fel pe bai ar ffurf prif fuddiant mewn annedd.

(2) Mae’r is-baragraff hwn yn gymwys mewn perthynas â thrafodiad pan fo –

(a) prif fuddiant yn yr annedd yn cael ei ddal mewn ymddiriedolaeth noeth ar gyfer buddiolwr (“B”),

(b) holl fuddiant neu ran o fuddiant B yn yr annedd yn cael ei waredu,

(c) yn union cyn y dyddiad y mae’r trafodiad yn cael effaith –

(i) mae’r prif fuddiant yn cael ei drin, yn rhinwedd paragraff 3(1) o Atodlen 8, fel pe bai wedi ei freinio yn B, neu

(ii) mae B yn cael ei drin, yn rhinwedd paragraff 28, fel pe bai’n dal y prif fuddiant yn yr annedd, a

(d) yn union wedi’r dyddiad y mae’r trafodiad yn cael effaith –

(i) mae’r prif fuddiant yn cael ei drin, yn rhinwedd paragraff 3(1) o Atodlen 8, fel pe bai wedi ei freinio yn y prynwr, neu



- (ii) mae'r prynwr yn cael ei drin, yn rhinwedd paragraff 28, fel pe bai'n dal y prif fuddiant.
- (3) Mae'r is-baragraff hwn yn gymwys mewn perthynas â thrafodiad pan fo –
- (a) person (“B”) yn fuddiolwr o dan setliad pan fo prif fuddiant yn yr annedd yn ffurfio rhan o eiddo'r ymddiriedolaeth,
  - (b) gan B, o dan delerau'r setliad, hawl i –
    - (i) meddiannu'r annedd am oes, neu
    - (ii) incwm a enillir mewn cysylltiad â'r annedd,
  - (c) holl fuddiant neu ran o fuddiant B yn yr annedd yn cael ei waredu,
  - (d) yn union cyn y dyddiad y mae'r trafodiad yn cael effaith mae B yn cael ei drin, yn rhinwedd paragraff 28, fel pe bai'n dal y prif fuddiant yn yr annedd, ac
  - (e) yn union wedi'r dyddiad y mae'r trafodiad yn cael effaith mae'r prynwr yn cael ei drin, yn rhinwedd y paragraff hwnnw, fel pe bai'n dal y prif fuddiant.
- (4) Wrth bennu a yw is-baragraff (2) neu (3) yn gymwys i drafodiad, anwybydder paragraffau 29 a 34(5).'

**Mark Drakeford**

13

Schedule 5, page 91, line 18, leave out 'But'.

Atodlen 5, tudalen 91, llinell 20, hepgorer 'Ond'.

**Mark Drakeford**

14

Schedule 5, page 91, after line 19, insert –

- '(4) This paragraph does not apply where –
- (a) a person (“D”) acquires, holds or disposes of, a major interest in a dwelling in a child's name or on the child's behalf,
  - (b) D does so in the exercise of powers conferred on D as the deputy of the child, and
  - (c) D holds or, in the case of a disposal, held, that interest on trust for the child.
- (5) In sub-paragraph (*the first sub-paragraph to be inserted by this amendment*), “deputy” means –
- (a) a person appointed under section 16 of the Mental Capacity Act 2005 (c. 9), or
  - (b) a person appointed to an equivalent position under the law of a country or territory outside England and Wales (and accordingly the reference to an interest being held on trust by such a person is to its being held on an equivalent basis under that law).'



Atodlen 5, tudalen 91, ar ôl llinell 21, mewnosoder –

(4) Nid yw'r paragraff hwn yn gymwys pan fo –

- (a) person (“D”) yn caffael, yn dal neu’n gwaredu prif fuddiant mewn annedd yn enw plentyn neu ar ran y plentyn,
- (b) D yn gwneud hynny drwy arfer pwerau a roddir i D fel dirprwy i’r plentyn, ac
- (c) D yn dal y buddiant hwnnw ar ymddiriedolaeth ar gyfer y plentyn, neu yn achos gwaredu, wedi ei ddal ar ymddiriedolaeth ar gyfer y plentyn.

(5) Yn is-baragraff (*yr is-baragraff cyntaf sy’n cael ei fewnosod gan y gwelliant hwm*), ystyr “dirprwy” yw –

- (a) person a benodir o dan adran 16 o Ddeddf Galluedd Meddyliol 2005 (p. 9), neu
- (b) person a benodir i swydd gyfatebol o dan gyfraith gwlad neu diriogaeth y tu allan i Gymru a Lloegr (ac felly mae’r cyfeiriad at fuddiant yn cael ei ddal ar ymddiriedolaeth gan berson o’r fath yn gyfeiriad at ei ddal ar sail gyfatebol o dan y gyfraith honno).’.

**Mark Drakeford**

15

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

Atodlen 5, tudalen 92, llinell 16, hepgorer ‘o’r Atodlen honno’ a mewnosoder ‘o Atodlen 10 (rhyddhadau cyllid eiddo arall)’.

**Mark Drakeford**

16

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

Atodlen 5, tudalen 92, llinell 20, hepgorer ‘o Atodlen 10 (rhyddhadau cyllid eiddo arall)’ a mewnosoder ‘o’r Atodlen honno’.

**Mark Drakeford**

17

Schedule 5, page 93, after line 2, insert –

( ) Sub-paragraph (4)(b) and (c) do not apply if, on the effective date of the transaction referred to in paragraph 5 or 15, P and P’s spouse or civil partner are not living together (for the meaning of “living together”, see paragraph 25(3)).’.

Atodlen 5, tudalen 93, ar ôl llinell 2, mewnosoder –

( ) Nid yw is-baragraff (4)(b) ac (c) yn gymwys os nad yw P a phriod neu bartner sifil P yn cyd-fyw (gweler paragraff 25(3) am ystyr “cyd-fyw”) ar y dyddiad y mae’r trafodiad y cyfeirir ato ym mharagraff 5 neu 15 yn cael effaith.’.



**Mark Drakeford** **18**

Schedule 5, page 93, line 37, leave out '(3)(b)' and insert '(4)(b)'.

Atodlen 5, tudalen 93, llinell 38, hepgorer '(3)(b)' a mewnosoder '(4)(b)'.

**Mark Drakeford** **19**

Schedule 5, page 94, line 2, leave out '(3)(b)' and insert '(4)(b)'.

Atodlen 5, tudalen 94, llinell 2, hepgorer '(3)(b)' a mewnosoder '(4)(b)'.

**Mark Drakeford** **20**

Schedule 5, page 94, line 13, leave out 'But sub-paragraph (5)' and insert 'Sub-paragraph (5)(a)'.

Atodlen 5, tudalen 94, llinell 13, hepgorer 'Ond nid yw is-baragraff (5)' a mewnosoder 'Nid yw is-baragraff (5)(a)'.

**Mark Drakeford** **21**

Schedule 5, page 94, after line 14, insert –

'(7) Sub-paragraph (5) does not apply where –

- (a) a person ("D") acquires, holds or disposes of, a major interest in a dwelling in a child's name or on the child's behalf,
- (b) D does so in the exercise of powers conferred on D as the deputy of the child, and
- (c) D holds or, in the case of a disposal, held, that interest on trust for the child.

(8) In sub-paragraph (*the first sub-paragraph to be inserted by this amendment*), "deputy" means –

- (a) a person appointed under section 16 of the Mental Capacity Act 2005 (c. 9), or
- (b) a person appointed to an equivalent position under the law of a country or territory outside England and Wales (and accordingly the reference to an interest being held on trust by such a person is to its being held on an equivalent basis under that law).'

Atodlen 5, tudalen 94, ar ôl llinell 14, mewnosoder –

'(7) Nid yw is-baragraff (5) yn gymwys pan fo –

- (a) person ("D") yn caffael, yn dal neu'n gwaredu prif fuddiant mewn annedd yn enw plentyn neu ar ran y plentyn,
- (b) D yn gwneud hynny drwy arfer pwerau a roddir i D fel dirprwy'r plentyn, ac
- (c) D yn dal y buddiant hwnnw ar ymddiriedolaeth ar gyfer y plentyn neu, yn achos gwaredu, wedi ei ddal ar ymddiriedolaeth ar gyfer y plentyn.



(8) Yn is-baragraff (*yr is-baragraff cyntaf sy'n cael ei fewnosod gan y gwelliant hwn*), ystyr “dirprwy” yw –

- (a) person a benodir o dan adran 16 o Ddeddf Galluedd Meddyliol 2005 (p. 9), neu
- (b) person a benodir i swydd gyfatebol o dan gyfraith gwlad neu diriogaeth y tu allan i Gymru a Lloegr (ac felly mae'r cyfeiriad at fuddiant yn cael ei ddal ar ymddiriedolaeth gan berson o'r fath yn gyfeiriad at ei ddal ar sail gyfatebol o dan y gyfraith honno).’.

**Mark Reckless** 41

Section 25, page 14, leave out line 20.

Adran 25, tudalen 14, hepgorer llinell 23.

**Mark Reckless** 42

Section 25, page 14, line 28, leave out ‘the second or subsequent’.

Adran 25, tudalen 14, llinell 31, hepgorer ‘yr ail reoliadau neu reoliadau dilynol’ a mewnosoder ‘rheoliadau’.

**Mark Drakeford** 1

Section 29, page 17, leave out lines 28 to 29.

Adran 29, tudalen 17, hepgorer llinellau 30 hyd at 31.

**Mark Drakeford** 2

Section 29, page 17, line 30, leave out ‘that Schedule’ and insert ‘Schedule 14’.

Adran 29, tudalen 17, llinell 32, hepgorer ‘o’r Atodlen honno’ a mewnosoder ‘o Atodlen 14’.

**Mark Drakeford** 24

Schedule 13, page 162, line 17, leave out ‘10’ and insert ‘14’.

Atodlen 13, tudalen 162, llinell 11, hepgorer ‘10’ a mewnosoder ‘14’.

**Mark Drakeford** 25

Schedule 20, page 210, line 23, after ‘or’, insert ‘county’.

Atodlen 20, tudalen 210, llinell 24, ar ôl ‘bwrdeistref’, mewnosoder ‘sirol’.





**Mark Drakeford**

**26**

Schedule 21, page 212, line 31, leave out 'borough council constituted under section 21 of the Local Government Act 1972 Act' and insert 'county borough council constituted under section 21 of the Local Government Act 1972'.

Atodlen 21, tudalen 212, llinell 33, ar ôl 'bwrdeistref', mewnosoder 'sirol'.

**Mark Drakeford**

**27**

Schedule 22, page 215, line 9, leave out ', "proposed highway", and "trunk road" have the meanings given by section 329(1) of the Highways Act 1980 (c. 66)' and insert –

'("priffordd") has the meaning given by section 328 of the Highways Act 1980 (c. 66);

"proposed highway" ("priffordd arfaethedig") has the meaning given by section 329(1) of that Act;

"trunk road" ("cefnffordd") has the meaning given by section 329(1) of that Act'.

Atodlen 22, tudalen 215, llinell 9, hepgorer "'priffordd", "priffordd arfaethedig" a "cefnffordd" yr ystyron a roddir i "highway", "proposed highway", a "trunk road" gan adran 329(1) o Ddeddf Priffyrdd 1980 (p. 66)' a mewnosoder –

"cefnffordd" yr ystyr a roddir i "trunk road" gan adran 329(1) o Ddeddf Priffyrdd 1980 (p. 66);

mae i "priffordd" yr ystyr a roddir i "highway" gan adran 328 o'r Ddeddf honno;

mae i "priffordd arfaethedig" yr ystyr a roddir i "proposed highway" gan adran 329(1) o'r Ddeddf honno'.

**Mark Drakeford**

**22**

Schedule 7, page 128, line 17, leave out ', 29'.

Atodlen 7, tudalen 128, llinell 18, hepgorer ', 29'.

**Mark Drakeford**

**23**

Schedule 7, page 128, leave out lines 21 to 23.

Atodlen 7, tudalen 128, hepgorer llinellau 23 hyd at 25.



**Mark Drakeford** **3**

Section 52, page 33, after line 14, insert—

- (f) paragraph 3(4) of Schedule 6;
- (g) paragraph 5(5) of that Schedule;
- (h) paragraph 13(1) of that Schedule.’

Adran 52, tudalen 33, ar ôl llinell 14, mewnosoder—

- (f) paragraff 3(4) o Atodlen 6;
- (g) paragraff 5(5) o’r Atodlen honno;
- (h) paragraff 13(1) o’r Atodlen honno.’

**Mark Drakeford** **4**

Section 65, page 39, line 30, after ‘Registrar’, insert ‘(“the Registrar”)’.

Adran 65, tudalen 39, llinell 30, ar ôl ‘Tir’, mewnosoder ‘(“y Cofrestrydd”)’.

**Mark Drakeford** **5**

Section 65, page 39, line 31, leave out ‘(“the register”)’.

Adran 65, tudalen 39, llinell 31, hepgorer ‘(“y gofrestr”)’.

**Mark Drakeford** **6**

Section 72, page 47, line 2, leave out ‘paragraph’ and insert ‘subsection’.

Adran 72, tudalen 47, llinell 2, hepgorer ‘paragraff’ a mewnosoder ‘is-adran’.

**Mark Drakeford** **28**

Schedule 23, page 238, line 9, leave out ‘157(1)(b)’ and insert ‘157A’.

Atodlen 23, tudalen 238, llinell 9, hepgorer ‘157(1)(b)’ a mewnosoder ‘157A’.



**Steffan Lewis** **31**

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.'

**Nick Ramsay** **34**

Page 48, after line 25, insert a new section –

**[ ] Guidance**

The Welsh Ministers may issue guidance to the WRA as to the adoption of best practice in the administration of land transaction tax.'



Tudalen 48, ar ôl llinell 24, mewnosoder adran newydd –

**[ ] Canllawiau**

Caiff Gweinidogion Cymru ddyroddi canllawiau i ACC o ran mabwysiadu arfer gorau wrth weinyddu treth trafodiadau tir.’.

