

## Rheoliadau Treth Trafodiadau Tir (Bandiau Treth a Chyfraddau Treth) (Cymru) 2018

*Mae Llywodraeth Cymru yn nodi'r ddau bwynt cyntaf sydd yn yr adran 'craffu ar rinweddau' o'r adroddiad.*

*O ran y trydydd pwynt rhinweddau, yn ein barn ni nid oes angen diffinio'r ymadrodd y cyfeirir ato yn yr adroddiad, fel mater o gyfraith. Mae adran 11 o Ddeddf Dehongli 1978, sy'n gymwys i is-ddeddfwriaeth a wneir yng Nghymru a Lloegr, yn darparu, "Where an Act confers power to make subordinate legislation, expressions used in that legislation have, unless the contrary intention appears, the meaning which they bear in an Act". Gan fod yr ymadrodd y cyfeirir ato yn yr adroddiad yn cael ei ddiffinio yn y rhiant-ddeddf, mae Deddf Dehongli 1978 yn trosglwyddo'r diffiniad i'r offeryn yn awtomatig. Nid oes angen unrhyw ddarpariaeth bellach, felly, i gael yr effaith hon.*

*Rydym hefyd o'r farn fod yr offeryn arbennig hwn yn cydblethu â'r rhiant-ddeddf mewn ffordd unigryw. Fel y bydd yr Aelodau yn nodi, mae'r Rheoliadau hyn yn darparu ar gyfer un elfen o'r fformiwla (y cyfraddau a'r bandiau) a ddefnyddir i gyfrifo swm y dreth sy'n daladwy, ac mae gweddill elfennau'r fformiwla honno wedi'u cynnwys yn y rhiant-ddeddf. Rydym yn credu, am y rheswm hwn, y bydd yr offeryn hwn yn cael ei ddarllen ochr yn ochr â'r rhiant-ddeddf, ac felly nid yw'r ffaith nad oes diffiniad ychwanegol o LA yn bygwth eglurder na hygyrchedd yr offeryn hwn.*

## The Land Transaction Tax (Tax Bands and Tax Rates) (Wales) Regulations 2018

*The Welsh Government notes the first two points made in the 'merits scrutiny' element of the report.*

*As for the third merits point, in our view the expression referred to in the report does not, as a matter of law, need to be defined in the instrument. Section 11 of the Interpretation Act 1978, which applies to subordinate legislation made in England and Wales, provides that "Where an Act confers power to make subordinate legislation, expressions used in that legislation have, unless the contrary intention appears, the meaning which they bear in an Act". Since the expression referred to in the report is defined in the parent Act, the Interpretation Act 1978 automatically carries the definition forward into the instrument. No further provision is therefore needed to secure this effect.*

*We also consider that the nature of this particular instrument is uniquely intertwined with the parent Act. As Members will note, these Regulations provide for one element of the formula (the rates and bands) which will be used to calculate the amount of tax chargeable, with the remaining elements of that formula contained in the parent Act. For this reason, we consider that this instrument will be read alongside the parent Act, and the absence of an additional definition of NRL does not therefore risk the clarity or accessibility of this instrument."*