HYSBYSIAD YNGHYLCH GWELLIANNAU
NOTICE OF AMENDMENTS

Cyflwynwyd ar 27 Mehefin 2022
Tabled on 27 June 2022

Bil Deddfau Trethi Cymru etc. (Pŵer i Addasu)
Welsh Tax Acts etc. (Power to Modify) Bill

Peter Fox **5**

Section 2, page 2, after line 29, insert—

‘( ) Part 3A of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (general anti-avoidance rule);’.

Adran 2, tudalen 2, ar ôl llinell 30, mewnosoder—

‘( ) Rhan 3A o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6) (y rheol gyffredinol yn erbyn osgoi trethi);’.

Peter Fox **6**

Section 2, page 3, line 9, leave out ‘alter’ and insert ‘modify’.

Adran 2, tudalen 3, llinell 9, hepgorer ‘newid’ a mewnosoder ‘addasu’.

Peter Fox **7**

Page 4, after line 24, insert a new section—

‘[ ] Promoting public awareness of regulations under section 1

(1) The Welsh Ministers must take appropriate steps to promote public awareness of changes to the law made or to be made by regulations under section 1.

(2) The duty to promote public awareness in subsection (1) also applies to circumstances in which regulations under section 1 cease to have effect as a result of section 4(5) or (6).’.

Tudalen 4, ar ôl llinell 27, mewnosoder adran newydd—

‘[ ] Hybu ymwybyddiaeth y cyhoedd o reoliadau o dan adran 1

(1) Rhaid i Weinidogion Cymru gymryd camau priodol i hybu ymwybyddiaeth y cyhoedd o newidiadau i’r gyfraith a wneir, neu sydd i’w gwneud, gan reoliadau o dan adran 1.

(2) Mae'r ddyletswydd i hybu ymwybyddiaeth y cyhoedd yn is-adran (1) hefyd yn gymwys i amgylchiadau pan fo rheoliadau o dan adran 1 yn peidio â chael effaith o ganlyniad i adran 4(5) neu (6).'.

Peter Fox **8**

Section 6, page 4, line 27, leave out—

'(a) review the operation and effect of this Act, and

(b) publish the conclusions of the review before the end of'

and insert—

'in each of the review periods specified in subsection (2)—

(a) review the operation and effect of this Act, and

(b) publish the conclusions of the review.

(2) The specified review periods are—

(a) the period of 2 years beginning with the day on which this Act comes into force;'.

Adran 6, tudalen 4, llinell 30, hepgorer—

'(a) adolygu gweithrediad ac effaith y Ddeddf hon, a

(b) cyhoeddi casgliadau'r adolygiad cyn diwedd'

a mewnosoder—

'ym mhob un o'r cyfnodau adolygu a bennir yn is-adran (2)—

(a) adolygu gweithrediad ac effaith y Ddeddf hon, a

(b) cyhoeddi casgliadau'r adolygiad.

(2) Y cyfnodau adolygu a bennir yw—

(a) y cyfnod o 2 flynedd sy'n dechrau â'r diwrnod y daw'r Ddeddf hon i rym;'.

Peter Fox **9**

Section 7, page 5, line 12, leave out 'under section 6' and insert 'relating to the period mentioned in section 6(*subsection to be inserted by amendment 8*)(b)'.

Adran 7, tudalen 5, llinell 13, hepgorer 'o dan adran 6' a mewnosoder 'sy'n ymwneud â'r cyfnod a grybwyllir yn adran 6(*yr is-adran sy'n cael ei mewnosod gan welliant 8*)(b)'.

Peter Fox **10**

Section 7, page 5, after line 15, insert—

'( ) No motion may be moved in Senedd Cymru for a resolution to approve a draft of the instrument during the period of 28 days beginning with the day on which the draft instrument is laid.

( ) In calculating the period mentioned in subsection (*the first subsection to be inserted by this amendment*), no account is to be taken of any time during which Senedd Cymru is—

(a) dissolved, or

(b) in recess for more than 4 days.'.

Adran 7, tudalen 5, ar ôl llinell 16, mewnosoder—

'( ) Ni chaniateir gwneud cynnig yn Senedd Cymru ar gyfer penderfyniad i gymeradwyo drafft o'r offeryn yn ystod y cyfnod o 28 o ddiwrnodau sy'n dechrau â'r diwrnod y gosodir yr offeryn drafft.

( ) Wrth gyfrifo'r cyfnod a grybwyllir yn is-adran (*yr is-adran gyntaf sy'n cael ei mewnosod gan y gwelliant hwn*), rhaid diystyru unrhyw adeg pan fo Senedd Cymru—

(a) wedi ei diddymu, neu

(b) ar doriad am fwy na 4 diwrnod.'.