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Ysgrifennydd y Cabinet dros Gyllid, y Cyfansoddiad  
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Llywodraeth Cymru  
Welsh Government

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Holl Aelodau o'r Senedd  
Senedd Cymru  
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Annwyl Aelod o'r Senedd,

### **Bil Cyllid Llywodraeth Leol (Cymru) – Gwelliannau y Llywodraeth**

Rwy'n amgáu manylion gwelliannau a gyflwynwyd gan y Llywodraeth i'r Bil Cyllid Llywodraeth Leol (Cymru), ac eglurhad eu diben a'u heffaith.

Yn gywir,

**Rebecca Evans AS/MS**

Ysgrifennydd y Cabinet dros Gyllid, y Cyfansoddiad a Swyddfa'r Cabinet  
Cabinet Secretary for Finance, Constitution & Cabinet Office

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.

## LOCAL GOVERNMENT FINANCE (WALES) BILL – STAGE 2 GOVERNMENT AMENDMENTS

This table provides information about the amendments tabled in the name of Rebecca Evans MS on 04 June 2024.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
1	Section 14, page 24, line 22, after 'paragraphs', insert '1(2);'.	Adran 14, tudalen 24, llinell 22, ar ôl 'paragraphs', mewnosoder '1(2);'.	<p>The purpose of this amendment (which is technical in nature) is to add paragraph 1(2) of Schedule 4ZB to the Local Government Finance Act 1988 to the list of subordinate legislation-making powers which may be exercised only by means of the affirmative procedure (to maintain the current position under the 1988 Act).</p> <p>The effect of this amendment is to ensure that the list of subordinate legislation-making powers exercisable only by means of the affirmative procedure includes reference to paragraph 1(2) of Schedule 4ZB which deals with the setting of the daily chargeable amount for unoccupied hereditaments before any reliefs are applied.</p>
2	Section 21, page 33, line 27, leave out '2029' and insert '2027'.	Adran 21, tudalen 33, llinell 27, hepgorer '2029' a mewnosoder '2027'.	<p>The purpose of this amendment (which is consequential to amendment 3) is to replace a reference to the year 2029 with a reference to 2027.</p> <p>The effect of this amendment is to change the latest year which the Welsh Ministers may, under existing legislative powers, specify as the year when the next council tax valuation list is to be compiled. This amendment is required to take account of the Welsh Ministers' announcement in May 2024 to commence the first of the new five-yearly council tax revaluation cycles in 2028, rather than to have a revaluation under the existing powers in 2025 as had originally been intended when the Bill was introduced.</p>

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
3	Section 21, page 33, line 31, leave out '2030' and insert '2028'.	Adran 21, tudalen 33, llinell 31, hepgorer '2030' a mewnosoder '2028'.	<p>The purpose of this amendment is to change a reference to the year during which the first of the new five-yearly council tax revaluation cycles will commence <i>under the provisions introduced by this legislation</i>, from 2030 to 2028.</p> <p>The effect of this amendment is that 2028, rather than 2030, becomes the year in which the first council tax revaluation list is compiled <i>under the provisions introduced by this legislation</i>. This reflects the Welsh Ministers' decision to commence the five-yearly revaluation cycle in 2028 rather than 2025 (no reference to 2025 was required in this section as originally drafted as the 2025 revaluation would have taken place under existing legislative powers).</p>
4	Section 24, page 36, line 11, after '25', insert 'and paragraph [first sub-sub-paragraph to be inserted by amendment 6] of the Schedule (and section 15 in so far as relating to paragraph [first sub-sub-paragraph to be inserted by amendment 6])'	Adran 24, tudalen 36, llinell 12, ar ôl '25', mewnosoder 'a pharagraff [yr is-is-baragraff cyntaf i'w fewnosod gan welliant 6] o'r Atodlen (ac adran 15 i'r graddau y mae'n ymwneud â pharagraff [yr is-is baragraff cyntaf i'w fewnosod gan welliant 6])'.	<p>The purpose of this amendment is to provide for the coming into force of one of the sub-paragraphs which would be inserted into Schedule 11 to the 1988 Act by amendment 6.</p> <p>The effect of this amendment is to ensure that the sub-paragraph which will enable the Welsh Ministers to provide a right to appeal to the Upper Tribunal in respect of decisions made by the Valuation Tribunal for Wales in the context of appeals under paragraph 5C and 6AA of Schedule 9 to the 1988 Act will come into force on the day after the day of Royal Assent. The commencement of the rest of amendment 6 is appropriately dealt with under the coming into force provision as introduced.</p>

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
5	<p>Schedule 1, page 42, after line 12, insert—</p> <p><i>‘Local Government and Rating Act 1997 (c. 29)</i>  [ ] (1) The Local Government and Rating Act 1997 is amended as follows.  (2) In Schedule 3, omit paragraph 23.’</p>	<p>Atodlen 1, tudalen 42, ar ôl llinell 10, mewnosoder—</p> <p><i>‘Deddf Llywodraeth Leol ac Ardrethu 1997 (p. 29)</i>  [ ](1) Mae Deddf Llywodraeth Leol ac Ardrethu 1997 wedi ei diwygio fel a ganlyn.  (2) Yn Atodlen 3, hepgorer paragraff 23.’</p>	<p>The purpose of this amendment (which is minor and technical in nature) is to add, to the Schedule, a reference to paragraph 23 of Schedule 3 to the Local Government and Rating Act 1997, to repeal that provision.</p> <p>The effect of this amendment is to add paragraph 23 of Schedule 3 to the 1997 Act – a spent provision which relates to time limits on discretionary NDR relief and which will no longer apply in Wales as a consequence of section 8 of the Bill – to the Schedule to the Bill.</p>
6	<p>Schedule 1, page 44, after line 27, insert—</p> <p>( ) after paragraph 11(1) insert—</p> <p>“(1A) Regulations under paragraph 1 may also include provision that an appeal lies to the Upper Tribunal in respect of a decision or order given or made by a tribunal established under that paragraph on an appeal under paragraph 5C or 6AA of Schedule 9.”;</p> <p>( ) in paragraph 11, in sub-paragraph (1A) (as inserted by sub-paragraph [first sub-subparagraph to be inserted by this amendment]) before “5C or 6AA” insert “5BB, 5BE, ”.’</p>	<p>Atodlen 1, tudalen 44, ar ôl llinell 25, mewnosoder—</p> <p>( ) ar ôl paragraff 11(1) mewnosoder—</p> <p>“(1A) Regulations under paragraph 1 may also include provision that an appeal lies to the Upper Tribunal in respect of a decision or order given or made by a tribunal established under that paragraph on an appeal under paragraph 5C or 6AA of Schedule 9.”;</p> <p>( ) ym mharagraff 11, yn is-baragraff (1A) (fel y’i mewnosodir gan is-baragraff [yr is-is baragraff cyntaf i’w fewnosod gan y gwelliant hwn]) o flaen “5C or 6AA” mewnosoder “5BB, 5BE, ”.’</p>	<p>The purpose of this amendment is to amend paragraph 11 of Schedule 11 to the 1988 Act, which deals with rights of appeal to the Upper Tribunal, against a decision of a tribunal, which may be provided for by regulations.</p> <p>The effect of this amendment is to insert paragraph 11(1A) of Schedule 11 to the 1988 Act, to ensure that regulations may provide for the right to appeal to the Upper Tribunal against a decision of the Valuation Tribunal for Wales in relation to the following matters:</p> <ul style="list-style-type: none"> <li>• appeals against a penalty for failure to provide notifiable information to HMRC (paragraph 5BB of Schedule 9 to the 1988 Act);</li> <li>• appeals against a penalty for failure to provide notifiable information to a valuation officer (paragraph 5BE of Schedule 9 to the 1988 Act);</li> <li>• appeals against a penalty for failure to</li> </ul>

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
			<p>provide information requested by a billing authority in Wales (paragraph 5C of Schedule 9 to the 1988 Act); and</p> <ul style="list-style-type: none"> <li>appeals against a penalty for failure to provide information prescribed in regulations to a billing authority (paragraph 6AA of Schedule 9 to the 1988 Act).</li> </ul> <p><i>(see also related amendment 8 below)</i></p>
7	Schedule 1, page 44, line 36, after '(e)', insert '(3)(b)(i) and (6)'.	Atodlen 1, tudalen 44, llinell 34, ar ôl '(e)', mewnosoder '(3)(b)(i) a (6)'.	<p>The purpose of this amendment (which is minor and technical in nature) is to add section 151(3)(b)(i) and (6) of the Local Government and Elections (Wales) Act 2021 to the list of provisions omitted by this Bill.</p> <p>The effect of this amendment is to include provisions previously inserted into the 1988 Act in respect of penalties for failing to provide information to valuation officers, but which are superseded by new provisions in this Bill, in the Schedule so that they will no longer apply in Wales.</p>
8	Schedule 1, page 45, after line 9, insert— '( ) in paragraph 11, in sub-paragraph (1A) (as inserted by paragraph [first sub-paragraph to be inserted by amendment 6] of this Schedule) after "on an appeal under" insert "section 63L or".'	Atodlen 1, tudalen 45, ar ôl llinell 7, mewnosoder— '( ) ym mharagraff 11, yn is-baragraff (1A) (fel y'i mewnosodir gan baragraff [yr is-is baragraff cyntaf i'w fewnosod gan welliant 6] o'r Atodlen hon) ar ôl "on an appeal under" mewnosoder "section 63L or".'	<p>As with amendment 6 above, the purpose of this amendment is to add to paragraph 11 of Schedule 11 to the 1988 Act, which deals with rights of appeal to the Upper Tribunal, in respect of a decision of a tribunal, which may be provided for by regulations.</p> <p>The effect of this amendment is to add to paragraph 11(1A) of Schedule 11 to the 1988 Act, to ensure that regulations may provide for the right to appeal to the Upper Tribunal against a decision of the Valuation Tribunal for Wales in relation to appeals against the imposition of liability to counteract an advantage obtained from making an artificial arrangement for the</p>

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
			avoidance of non-domestic rates (section 63L of the 1988 Act which would be inserted by this Bill).