

# RHESTR O WELLIANNAU WEDI'U DIDOLI MARSHALLED LIST OF AMENDMENTS

## Bil Casglu a Rheoli Trethi (Cymru) Tax Collection and Management (Wales) Bill

Caiff y Bil ei ystyried yn y drefn a ganlyn –

The Bill will be considered in the following order –

Sections 2 - 34	Adrannau 2 -34
Sections 36 - 79	Adrannau 36 - 79
Section 35	Adran 35
Sections 81 - 114	Adrannau 81 - 114
Section 80	Adran 80
Sections 116 - 154	Adrannau 116 - 154
Section 115	Adran 115
Sections 155 - 161	Adrannau 155 - 161
Sections 162 - 168	Adrannau 162 - 168
Sections 170 - 182	Adrannau 170 - 182
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Sections 186 - 193	Adrannau 186 - 193
Schedule	Atodlen
Section 1	Adran 1
Long Title	Teitl hir



- Nick Ramsay** 91  
Section 2, page 2, line 5, leave out 'the Welsh Revenue Authority' and insert 'Revenue Wales'.  
Adran 2, tudalen 2, llinell 5, hepgorer 'Awdurdod Cyllid' a mewnosoder 'Refeniw'.
- Nick Ramsay** 92  
Section 2, page 2, line 6, leave out 'Awdurdod Cyllid' and insert 'Refeniw'.  
Adran 2, tudalen 2, llinell 5, hepgorer 'Welsh Revenue Authority' a mewnosoder 'Revenue Wales'.
- Nick Ramsay** 93  
Section 2, page 2, line 7, leave out 'Welsh Revenue Authority' and insert 'Revenue Wales'.  
Adran 2, tudalen 2, llinell 7, hepgorer 'Awdurdod Cyllid' a mewnosoder 'Refeniw'.
- Nick Ramsay** 94  
Section 2, page 2, line 7, leave out 'WRA' and insert 'RW'.  
Adran 2, tudalen 2, llinell 7, hepgorer 'ACC' a mewnosoder 'RC'.
- Nick Ramsay** 95  
Section 2, page 2, line 8, leave out 'WRA' and insert 'RW'.  
Adran 2, tudalen 2, llinell 8, hepgorer 'ACC' a mewnosoder 'RC'.
- Nick Ramsay** 96  
Section 2, page 2, line 9, leave out 'WRA' and insert 'RW'.  
Adran 2, tudalen 2, llinell 9, hepgorer 'ACC' a mewnosoder 'RC'.
- Nick Ramsay** 24  
Section 3, page 2, line 13, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 3, tudalen 2, llinell 13, hepgorer 'Weinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.



- Jane Hutt** 75  
Section 3, page 2, line 14, leave out '3' and insert '4'.  
Adran 3, tudalen 2, llinell 14, hepgorer '3' a mewnosoder '4'.
- Nick Ramsay** 25  
Section 3, page 2, line 14, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 3, tudalen 2, llinell 14, hepgorer 'Weinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.
- Nick Ramsay** 26  
Section 3, page 2, line 17, leave out 'either 1 or'.  
Adran 3, tudalen 2, llinell 17, hepgorer 'naill ai 1 neu'.
- Jane Hutt** 76  
Section 3, page 2, line 17, leave out 'nominated by WRA' and insert –  
'appointed by the chief executive, and  
(e) 1 other member of staff of WRA appointed under section [to be inserted by amendment 83]'.  
Adran 3, tudalen 2, llinell 17, hepgorer 'a enwebir gan ACC' a mewnosoder –  
'a benodir gan y prif weithredwr, ac  
(e) 1 aelod arall o staff ACC a benodir o dan adran [i'w mewnosod gan welliant 83]'.  
Adran 3, tudalen 2, llinell 17, hepgorer 'a enwebir gan ACC' a mewnosoder '(“the employee members”)'.
- Nick Ramsay** 27  
Section 3, page 2, line 17, leave out 'nominated by WRA' and insert '(“the employee members”)'.
- Nick Ramsay** 28  
Section 3, page 2, line 18, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 3, tudalen 2, llinell 18, hepgorer 'Gweinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.
- Jane Hutt** 1  
Section 3, page 2, line 21, after 'it', insert ' ; but the regulations must ensure that the number of non-executive members continues to exceed the number of executive members'.  
Adran 3, tudalen 2, llinell 21, ar ôl 'tro', mewnosoder ' ; ond rhaid i'r rheoliadau sicrhau bod nifer yr aelodau anweithredol yn parhau i fod yn uwch na nifer yr aelodau gweithredol'.



**Nick Ramsay**

29

Section 3, page 2, after line 21, insert—

'( ) Appointments made under subsection (1)(a) to (c) and (2) must be based on the conclusion of fair and open competition.'

Adran 3, tudalen 2, ar ôl llinell 21, mewnosoder—

'( ) Rhaid seilio penodiadau a wneir o dan is-adran (1)(a) hyd at (c) a (2) ar ganlyniad cystadleuaeth deg ac agored.'

**Jane Hutt**

77

Section 3, page 2, line 23, after 'are', insert 'collectively'.

Adran 3, tudalen 2, llinell 23, ar ôl 'cyfeirir', mewnosoder 'ar y cyd'.

**Nick Ramsay**

30

Section 3, page 2, line 25, leave out 'members of WRA nominated under subsection (1)(d)' and insert 'the employee members'.

Adran 3, tudalen 2, llinell 25, hepgorer 'aelodau o ACC a enwebir o dan is-adran (1)(d)' a mewnosoder 'yr aelodau sy'n gyflogeion'.

**Jane Hutt**

78

Section 3, page 2, line 25, leave out 'nominated under subsection (1)(d) are' and insert 'appointed under subsection (1)(d) or section [to be inserted by amendment 83] are collectively'.

Adran 3, tudalen 2, llinell 25, hepgorer 'at y prif weithredwr ac at aelodau o ACC a enwebir o dan is-adran (1)(d)' a mewnosoder 'ar y cyd at y prif weithredwr ac at aelodau o ACC a benodir o dan is-adran (1)(d) neu o dan adran [i'w mewnosod gan welliant 83]'.

**Jane Hutt**

79

Section 3, page 2, line 26, after 'members"', insert—

‘;

(c) the member of WRA appointed under section [to be inserted by amendment 83] is referred to as an "elected executive member".

Adran 3, tudalen 2, llinell 26, ar ôl 'gweithredol"', mewnosoder—

‘;

(c) cyfeirir at yr aelod o ACC a benodir o dan adran [i'w mewnosod gan welliant 83] fel "aelod gweithredol etholedig".



**Nick Ramsay**

31

Section 3, page 2, after line 26, insert—

'(5) The Schedule contains provision about appointments under subsection (1)(d).'

Adran 3, tudalen 2, ar ôl llinell 26, mewnosoder—

'(5) Mae'r Atodlen yn cynnwys darpariaeth ynghylch penodiadau o dan is-adran (1)(d).'

**Nick Ramsay**

32

Section 5, page 3, line 13, leave out 'subsection (3)' and insert 'subsections (3) to ([to be inserted by amendment 38])'.

Adran 5, tudalen 3, llinell 12, hepgorer 'is-adran (3)' a mewnosoder 'is-adrannau (3) hyd at ([i'w mewnosod gan welliant 38])'.

**Jane Hutt**

80

Section 5, page 3, after line 13, insert—

'( ) The period of office specified in the terms of a non-executive member's appointment must not be more than 5 years.'

Adran 5, tudalen 3, ar ôl llinell 13, mewnosoder—

'( ) Ni chaiff y cyfnod yn y swydd a bennir yn nhelerau penodiad aelod anweithredol fod yn hwy na 5 mlynedd.'

**Nick Ramsay**

33

Section 5, page 3, line 14, after 'as' at the first place where it appears, insert 'chairperson or'.

Adran 5, tudalen 3, llinell 14, ar ôl 'yn' yn y lle cyntaf y mae'n ymddangos, mewnosoder 'gadeirydd neu'n'.

**Nick Ramsay**

34

Section 5, page 3, line 14, after 'as' at the second place where it appears, insert 'chairperson or'.

Adran 5, tudalen 3, llinell 14, ar ôl 'fel', mewnosoder 'cadeirydd neu'.

**Nick Ramsay**

35

Section 5, page 3, line 16, after 'as', insert 'chairperson or'.

Adran 5, tudalen 3, llinell 15, ar ôl 'yn' yn yr ail le y mae'n ymddangos, mewnosoder 'gadeirydd neu'n'.



**Nick Ramsay**

36

Section 5, page 3, line 16, leave out 'subsection (3)' and insert 'subsections (3) to ([to be inserted by amendment 38])'.

Adran 5, tudalen 3, llinell 16, hepgorer 'is-adran (3)' a mewnosoder 'is-adrannau (3) hyd at ([i'w mewnosod gan welliant 38])'.

**Nick Ramsay**

37

Section 5, page 3, line 17, after 'member,' insert 'chairperson'.

Adran 5, tudalen 3, llinell 17, ar ôl 'ACC,' yn y lle cyntaf y mae'n ymddangos, mewnosoder 'fel cadeirydd ACC'.

**Nick Ramsay**

38

Section 5, page 3, line 19, leave out subsection (4) and insert—

'() An appointment under this Part is to be for a period of no more than 4 years.

() A person may not be appointed under this Part more than twice.'

Adran 5, tudalen 3, llinell 19, hepgorer is-adran (4) a mewnosoder—

'() Rhaid i benodiad o dan y Rhan hon fod am gyfnod o hyd at 4 blynedd a dim mwy na hynny.

() Ni chaniateir penodi person o dan y Rhan hon fwy na dwywaith.'

**Jane Hutt**

81

Section 5, page 3, line 19, after 're-appointed', insert 'as a non-executive member once only'.

Adran 5, tudalen 3, llinell 20, ar ôl 'ACC', mewnosoder 'yn aelod anweithredol unwaith yn unig'.

**Jane Hutt**

82

Section 5, page 3, after line 19, insert—

'() A person who is or has been deputy chairperson of WRA may be re-appointed as deputy chairperson.'

Adran 5, tudalen 3, ar ôl llinell 20, mewnosoder—

'() Caniateir ailbenodi person sy'n is-gadeirydd ACC neu sydd wedi bod yn is-gadeirydd ACC yn is-gadeirydd.'



**Jane Hutt**

83

Page 3, after line 25, insert a new section –

**[ [ Appointment of elected executive member**

- (1) WRA must conduct a ballot of its staff for the purpose of appointing a member of staff as an elected executive member of WRA.
- (2) The non-executive members of WRA must –
  - (a) appoint the winner of the ballot as an elected executive member of WRA, and
  - (b) determine the terms of that person's appointment.
- (3) An elected executive member of WRA holds office as a member for such period and on such terms as are specified in the terms of the member's appointment (but subject to subsection (4) and section 6).
- (4) An elected executive member of WRA may resign from office by giving notice to the non-executive members of WRA.'.

Tudalen 3, ar ôl llinell 24, mewnosoder adran newydd –

**[ [ Penodi aelod gweithredol etholedig**

- (1) Rhaid i ACC gynnal pleidlais gudd ymhlith ei staff at ddiben penodi aelod o staff yn aelod gweithredol etholedig o ACC.
- (2) Rhaid i aelodau anweithredol ACC –
  - (a) penodi enillydd y bleidlais gudd yn aelod gweithredol etholedig o ACC, a
  - (b) pennu telerau penodiad y person hwnnw.
- (3) Mae aelod gweithredol etholedig o ACC yn gwasanaethu fel aelod am ba bynnag gyfnod ac ar ba bynnag delerau a bennir yn nhelerau penodiad yr aelod (ond yn ddarostyngedig i is-adran (4) ac adran 6).
- (4) Caiff aelod gweithredol etholedig o ACC ymddiswyddo drwy roi hysbysiad i aelodau anweithredol ACC.'.

**Jane Hutt**

84

Section 6, page 3, after line 34, insert –

- '( ) The non-executive members of WRA may remove a person from office as an elected executive member of WRA by notice if –
- (a) the person has been absent from meetings of WRA for a period longer than 6 months without the permission of WRA, or
  - (b) the non-executive members of WRA consider that the person is unfit to be a member or is unable or unwilling to carry out the person's functions as a member.'



Adran 6, tudalen 3, ar ôl llinell 33, mewnosoder –

- (i) Caiff aelodau anweithredol ACC ddiswyddo person fel aelod gweithredol etholedig o ACC drwy roi hysbysiad –
- (a) os yw'r person wedi bod yn absennol o gyfarfodydd ACC am gyfnod hwy na 6 mis heb ganiatâd ACC, neu
  - (b) os yw aelodau anweithredol ACC o'r farn nad yw'r person yn addas i fod yn aelod neu nad yw'r person yn gallu neu'n fodlon cyflawni ei swyddogaethau fel aelod.'.

**Nick Ramsay**

39

Section 6, page 3, line 35, after 'be' at the first place where it appears, insert 'chairperson or'.

Adran 6, tudalen 3, llinell 34, ar ôl 'yn' yn yr ail le y mae'n ymddangos, mewnosoder 'gadeirydd ACC neu'n'.

**Nick Ramsay**

40

Section 7, page 4, line 16, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.

Adran 7, tudalen 4, llinell 16, hepgorer 'Gweinidogion' a mewnosoder 'Cynulliad Cenedlaethol'.

**Nick Ramsay**

41

Section 7, page 4, line 18, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.

Adran 7, tudalen 4, llinell 17, hepgorer 'Gweinidogion' a mewnosoder 'Cynulliad Cenedlaethol'.

**Nick Ramsay**

42

Section 8, page 4, line 25, leave out 'Welsh Ministers on such terms as they' and insert 'National Assembly for Wales on such terms as it'.

Adran 8, tudalen 4, llinell 23, hepgorer 'Weinidogion Cymru ar unrhyw delerau a bennir ganddynt' a mewnosoder 'Gynulliad Cenedlaethol Cymru ar unrhyw delerau a bennir ganddo'.

**Nick Ramsay**

43

Section 8, page 4, line 27, after 'by', insert 'the non-executive members of'.

Adran 8, tudalen 4, llinell 25, ar ôl 'gan' yn y lle cyntaf y mae'n ymddangos, mewnosoder 'aelodau anweithredol'.





**Nick Ramsay**

44

Section 8, page 4, line 27, leave out 'it may, with the approval of the Welsh Ministers' and insert 'they may, with the approval of the National Assembly for Wales'.

Adran 8, tudalen 4, llinell 26, hepgorer 'ACC gyda chymeradwyaeth Gweinidogion' a mewnosoder 'aelodau anweithredol ACC, gyda chymeradwyaeth Cynulliad Cenedlaethol'.

**Nick Ramsay**

45

Section 8, page 4, line 30, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.

Adran 8, tudalen 4, llinell 28, hepgorer 'Gweinidogion' a mewnosoder 'Cynulliad Cenedlaethol'.

**Jane Hutt**

85

Section 9, page 4, line 35, leave out 'may' and insert 'must make rules to'.

Adran 9, tudalen 4, llinell 33, hepgorer 'Caiff ACC' a mewnosoder 'Rhaid i ACC lunio rheolau i'.

**Jane Hutt**

86

Section 9, page 4, after line 36, insert—

- (2) The rules must provide that a meeting of WRA is not quorate unless a majority of the members present are non-executive members of WRA.'

Adran 9, tudalen 4, ar ôl llinell 34, mewnosoder—

- (2) Rhaid i'r rheolau ddarparu nad oes cworwm mewn cyfarfod o ACC oni bai bod mwyafrif yr aelodau sy'n bresennol yn aelodau anweithredol o ACC.'

**Nick Ramsay**

46

Page 4, after line 36, insert a new section—

**[ ] Procedure: supplementary**

- (1) WRA must make rules for the purpose of regulating WRA's procedure.
- (2) The rules must provide for a quorum for any meetings of WRA (including meetings of committees or sub-committees set up under section 7).
- (3) The rules may provide that different quorums may apply in different circumstances (for example, in relation to particular meetings or for particular purposes).
- (4) The rules must provide that in all circumstances a quorum cannot be met, unless a majority of the members present are non-executive members.'



Tudalen 4, ar ôl llinell 34, mewnosoder adran newydd –

**[ ] Gweithdrefn: atodol**

- (1) Rhaid i ACC wneud rheolau at ddibenion rheoleiddio gweithdrefnau ACC.
- (2) Rhaid i'r rheolau ddarparu am gworwm ar gyfer unrhyw gyfarfodydd ACC (gan gynnwys cyfarfodydd pwyllgorau neu is-bwyllgorau a sefydlir o dan adran 7).
- (3) Caiff y rheolau ddarparu bod cworymau gwahanol yn gymwys i amgylchiadau gwahanol (er enghraifft, mewn perthynas â chyfarfodydd penodol neu at ddibenion penodol).
- (4) Rhaid i'r rheolau ddarparu na ellir bodloni cworwm ar unrhyw adeg oni bai bod mwyafrif yr aelodau sy'n bresennol yn aelodau anweithredol.'.

**Nick Ramsay**

47

Page 5, after line 7, insert a new section –

**[ ] Publication scheme**

- (1) WRA must prepare and publish a publication scheme.
- (2) WRA must publish its decisions and those of its committees and sub-committees in accordance with the publication scheme.
- (3) Subsection (2) does not apply to the extent that WRA considers that publication of decisions would prejudice the effective exercise of its functions or that of its committees or sub-committees.
- (4) Where subsection (3) applies, WRA must publish the reasons for non-publication of decisions.'.

Tudalen 5, ar ôl llinell 7, mewnosoder adran newydd –

**[ ] Cynllun cyhoeddi**

- (1) Rhaid i ACC baratoi a chyhoeddi cynllun cyhoeddi.
- (2) Rhaid i ACC gyhoeddi ei benderfyniadau ef a phenderfyniadau ei bwyllgorau a'i is-bwyllgorau yn unol â'r cynllun cyhoeddi.
- (3) Nid yw is-adran (2) yn gymwys i'r graddau y mae ACC o'r farn y byddai cyhoeddi penderfyniadau yn niweidio ei allu i arfer ei swyddogaethau yn effeithiol, neu allu ei bwyllgorau neu ei is-bwyllgorau i wneud hynny.
- (4) Pan fo is-adran (3) yn gymwys, rhaid i ACC gyhoeddi'r rhesymau dros beidio â chyhoeddi penderfyniadau.'.



**Nick Ramsay**

48

Section 11, page 5, after line 18, insert—

- '( ) Complaints and disputes relating to devolved taxes must be resolved within a period of 30 days or such longer period as may be agreed between WRA and the person making the complaint or raising the dispute.'

Adran 11, tudalen 5, ar ôl llinell 19, mewnosoder—

- '( ) Rhaid datrys cwynion ac anghydfodau sy'n ymwneud â threthi datganoledig o fewn cyfnod o 30 diwrnod neu unrhyw gyfnod hwy a bennir rhwng ACC a'r person sy'n gwneud y gwyn neu'n codi'r anghydfod.'

**Nick Ramsay**

49

Page 5, after line 24, insert a new section—

**[ ] Independence of WRA**

- (1) The Welsh Ministers must not—  
(a) give directions relating to, or  
(b) otherwise seek to control,  
the exercise by WRA of its functions.
- (2) This section is subject to any contrary provision made by or under this Act or any other enactment.'

Tudalen 5, ar ôl llinell 27, mewnosoder adran newydd—

**[ ] Annibyniaeth ACC**

- (1) Ni chaiff Gweinidogion Cymru—  
(a) rhoi cyfarwyddiadau sy'n ymwneud â'r modd y mae ACC yn arfer ei swyddogaethau, neu  
(b) ceisio fel arall i reoli'r modd y mae ACC yn arfer ei swyddogaethau.
- (2) Mae'r adran hon yn ddarostyngedig i unrhyw ddarpariaeth groes a wneir gan y Ddeddf hon neu o dan y Ddeddf hon neu unrhyw ddeddfiad arall.'

**Nick Ramsay**

50

Section 12, page 5, at the beginning of line 26, insert 'Subject to subsection (*[to be inserted by amendment 52]*)'.

Adran 12, tudalen 5, ar ddechrau llinell 29, mewnosoder 'Yn ddarostyngedig i is-adran (*[i'w mewnosod gan welliant 52]*)'.



**Jane Hutt**

87

Section 12, page 5, after line 29, insert—

- '(2) But WRA may not authorise a committee or sub-committee to carry out any of its functions (to any extent) unless at least one of the members of the committee or sub-committee is a non-executive member of WRA.
- (3) The authorisation of the carrying out of a function under this section does not affect—
  - (a) WRA's ability to exercise the function, or
  - (b) WRA's responsibility for the exercise of the function.'

Adran 12, tudalen 5, ar ôl llinell 33, mewnosoder—

- '(2) Ond ni chaiff ACC awdurdodi pwyllgor neu is-bwyllgor i gyflawni unrhyw un neu ragor o'i swyddogaethau (i unrhyw raddau) oni bai bod o leiaf un o aelodau'r pwyllgor neu'r is-bwyllgor yn aelod anweithredol o ACC.
- (3) Nid yw'r awdurdodiad i gyflawni swyddogaeth o dan yr adran hon yn effeithio ar—
  - (a) gallu ACC i arfer y swyddogaeth, na
  - (b) cyfrifoldeb ACC dros arfer y swyddogaeth.'

**Nick Ramsay**

51

Section 12, page 5, after line 29, insert—

- '(2) A member, committee or sub-committee to which functions are delegated is expected to adhere to the standards of behaviour and values included in the Charter prepared under section 25(1).'

Adran 12, tudalen 5, ar ôl llinell 33, mewnosoder—

- '(2) Disgwylir i aelod, pwyllgor neu is-bwyllgor y dirprwywyd swyddogaethau iddo gadw at y safonau ymddygiad a'r gwerthoedd a gynhwysir yn y Siarter a baratoir o dan adran 25(1).'

**Nick Ramsay**

52

Section 12, page 5, after line 29, insert—

- '(2) The following functions may not be delegated—
  - (a) submission of the corporate plan under section 26(1);
  - (b) publication and submission to the Welsh Ministers of the annual report and its laying before the National Assembly for Wales under section 27(1);
  - (c) submission of the Tax Statement under section 29(1).'



Adran 12, tudalen 5, ar ôl llinell 33, mewnosoder –

- '(2) Ni chaniateir dirprwyo'r swyddogaethau a ganlyn –
- (a) cyflwyno cynllun corfforaethol o dan adran 26(1);
  - (b) cyhoeddi adroddiad blynyddol a'i anfon at Weinidogion Cymru a'i osod gerbron Cynulliad Cenedlaethol Cymru o dan adran 27(1);
  - (c) cyflwyno'r Datganiad Treth o dan adran 29(1).'

**Peter Black**

21

Section 13, page 5, after line 32, insert –

- '( ) Prior to delegating any of its functions WRA must prepare a statement of service standards.
- ( ) A person to whom functions have been delegated must adhere to the statement of service standards.'

Adran 13, tudalen 5, ar ôl llinell 36, mewnosoder –

- '( ) Cyn dirprwyo unrhyw un o'i swyddogaethau rhaid i ACC baratoi datganiad o safonau gwasanaeth.
- ( ) Rhaid i berson y dirprwyir swyddogaethau iddo lynu at y datganiad o safonau gwasanaeth.'

**Peter Black**

22

Section 13, page 6, after line 14, insert –

- '(8) A statement of service standards may include different provisions for different functions but must include reference to the exercise of the delegated function or functions through the medium of the Welsh and English languages.'

Adran 13, tudalen 6, ar ôl llinell 17, mewnosoder –

- '(8) Caiff datganiad o safonau gwasanaeth gynnwys darpariaethau gwahanol ar gyfer swyddogaethau gwahanol ond rhaid iddo gynnwys cyfeiriad at arfer y swyddogaeth neu swyddogaethau dirprwyedig drwy gyfrwng y Gymraeg a'r Saesneg.'

**Nick Ramsay**

53

Section 13, page 6, after line 14, insert –

- '(8) A person exercising functions pursuant to a delegation under subsection (1) is expected to adhere to the standards of behaviour and values included in the Charter prepared under section 25(1).'



Adran 13, tudalen 6, ar ôl llinell 17, mewnosoder –

- '(8) Disgwylir i berson sy'n arfer swyddogaethau yn unol â dirprwyaeth o dan is-adran (1) lynu at y safonau ymddygiad a'r gwerthoedd a gynhwysir yn y Siarter a baratoir o dan adran 25(1).'

**Nick Ramsay**

54

Page 6, line 15, leave out section 14 and insert –

**'14 Ministerial guidance**

- (1) The Welsh Ministers may give guidance to WRA about the exercise of its functions.
- (2) WRA must have regard to any guidance given by Welsh Ministers.
- (3) The Welsh Ministers must publish any guidance given to WRA under this section as they consider appropriate.
- (4) The Welsh Ministers must lay before the National Assembly for Wales a copy of guidance published under subsection (3).
- (5) Subsections (3) and (4) do not apply to the extent that the Welsh Ministers consider that publication of the guidance would prejudice the effective exercise by WRA of its functions.'

Tudalen 6, llinell 18, hepgorer adran 14 a mewnosoder –

**'14 Canllawiau Gweinidogol**

- (1) Caiff Gweinidogion Cymru roi canllawiau i ACC ynghylch arfer ei swyddogaethau.
- (2) Rhaid i ACC roi sylw i unrhyw ganllawiau a roddir gan Weinidogion Cymru.
- (3) Rhaid i Weinidogion Cymru gyhoeddi unrhyw ganllawiau a roddir i ACC o dan yr adran hon sy'n briodol yn eu barn hwy.
- (4) Rhaid i Weinidogion Cymru osod copi o ganllawiau a gyhoeddir o dan is-adran (3) gerbron Cynulliad Cenedlaethol Cymru.
- (5) Nid yw is-adrannau (3) a (4) yn gymwys i'r graddau y mae Gweinidogion Cymru o'r farn y byddai cyhoeddi'r canllawiau yn niweidio gallu ACC i arfer ei swyddogaethau yn effeithiol.'

**Nick Ramsay**

55

Page 6, line 16, leave out section 14.

Tudalen 6, llinell 19, hepgorer adran 14.

**Jane Hutt**

2

Section 14, page 6, line 23, leave out subsection (6).

Adran 14, tudalen 6, llinell 27, hepgorer is-adran (6).



**Peter Black**

74

Section 22, page 10, line 13, leave out subsections (1) to (2) and insert –

- '(1) The Government of Wales Act 2006 is amended as follows.
- (2) In section 124 (payments out of the Welsh Consolidated Fund) in subsection (3) after paragraph (d) insert –
  - “(e) the Welsh Revenue Authority”.’.

Adran 22, tudalen 10, llinell 15, hepgorer is-adrannau (1) hyd at (2) a mewnosoder –

- '(1) Mae Deddf Llywodraeth Cymru 2006 wedi ei diwygio fel a ganlyn.
- (2) Yn adran 124 (taliadau o Gronfa Gyfunol Cymru) yn is-adran (3) ar ôl paragraff (d) mewnosoder –
  - “(e) the Welsh Revenue Authority”.’.

**Nick Ramsay**

56

Section 22, page 10, after line 16, insert –

- '(3) The Welsh Ministers must publish annually details of the sums paid to WRA under subsection (1).’.

Adran 22, tudalen 10, ar ôl llinell 18, mewnosoder –

- '(3) Rhaid i Weinidogion Cymru gyhoeddi manylion y symiau a delir i ACC o dan is-adran (1) yn flynyddol.’.

**Nick Ramsay**

57

Section 23, page 10, after line 19, insert –

- '(2) “Rewards” include (but are not limited to) sums paid by WRA to individuals providing information relating to tax avoidance, tax evasion or other dishonest or fraudulent behaviour on the part of a taxpayer. ’.

Adran 23, tudalen 10, ar ôl llinell 21, mewnosoder –

- '(2) Mae “gwobrau” yn cynnwys (ond nid ydynt yn gyfyngedig i) symiau a delir gan ACC i unigolion sy'n darparu gwybodaeth yn ymwneud ag osgoi trethi, efnadu trethi neu ymddygiad anonest neu dwyllodrus arall ar ran y trethdalwr.’.



**Nick Ramsay**

58

Section 23, page 10, after line 19, insert—

- (2) WRA must report annually to the National Assembly for Wales on the sums paid by way of reward.
- (3) WRA must—
  - (a) lay the report prepared under subsection (2) before the National Assembly for Wales; and
  - (b) publish the report on its website.
- (4) The report must include details of the sums paid in respect of tax avoidance, tax evasion or other dishonest or fraudulent behaviour.’.

Adran 23, tudalen 10, ar ôl llinell 21, mewnosoder—

- (2) Rhaid i ACC adrodd yn flynyddol i Gynulliad Cenedlaethol Cymru ar y symiau a dalwyd ar ffurf gwobrau.
- (3) Rhaid i ACC—
  - (a) gosod yr adroddiad a baratoir o dan is-adran (2) gerbron Cynulliad Cenedlaethol Cymru; a
  - (b) cyhoeddi'r adroddiad ar ei wefan.’.
- (4) Rhaid i'r adroddiad gynnwys manylion y symiau a delir mewn perthynas ag osgoi trethi, efnadu trethi neu ymddygiad anonest neu dwyllodrus arall.’.

**Nick Ramsay**

59

Section 24, page 10, after line 24, insert—

- (3) For the purposes of this section disbursements do not include rewards paid under section 23.’.

Adran 24, tudalen 10, ar ôl llinell 27, mewnosoder—

- (3) At ddibenion yr adran hon nid yw alldaliadau yn cynnwys gwobrau a roddir o dan adran 23.’.

**Nick Ramsay**

60

Section 25, page 10, line 27, after ‘Charter’, insert ‘which provides for a quality service for the taxpayer’.

Adran 25, tudalen 10, llinell 30, ar ôl ‘Siarter’, mewnosoder ‘sy’n rhoi gwasanaeth o ansawdd i'r trethdalwr’.





**Nick Ramsay**

**3A**

As an amendment to amendment 3, line 1, leave out 'is expected to' and insert 'must'.  
Fel gwelliant i welliant 3, llinell 1, hepgorer 'disgwyllir' a mewnosoder 'bydd rhaid'.

**Jane Hutt**

**3**

Section 25, page 10, line 29, leave out 'to which WRA will aspire' and insert 'which WRA is expected to adhere to'.

Adran 25, tudalen 10, llinell 32, hepgorer 'bydd ACC yn ymgyrraedd' a mewnosoder 'disgwyllir i ACC gadw'.

**Jane Hutt**

**4**

Section 25, page 10, line 32, leave out 'to'.

Nid oes angen diwygio'r fersiwn Cymraeg. There is no need to amend the Welsh version.

**Jane Hutt**

**5**

Section 25, page 10, line 33, leave out 'aspire' and insert 'adhere to'.

Adran 25, tudalen 10, llinell 36, hepgorer 'ymgyrraedd' a mewnosoder 'gadw'.

**Nick Ramsay**

**6A**

As an amendment to amendment 6, after line 5, insert—

- (iii) the first review is to be undertaken within 12 months.

Fel gwelliant i welliant 6, ar ôl llinell 6, mewnosoder—

- (iii) mae'r adolygiad cyntaf i'w gynnal o fewn 12 mis.

**Jane Hutt**

**6**

Section 25, page 11, line 3, leave out 'from time to time' and insert—  
'—

- (i) at least once in the period of 5 years beginning with the day on which the Charter is published, and
- (ii) subsequently, at least once in the period of 5 years following a review'.



Adran 25, tudalen 11, llinell 3, hepgorer 'o bryd i'w gilydd' a mewnosoder –  
' –

- (i) o leiaf unwaith yn y cyfnod o 5 mlynedd sy'n dechrau â'r diwrnod y cyhoeddir y Siarter, a
- (ii) wedi hynny, o leiaf unwaith yn y cyfnod o 5 mlynedd sy'n dilyn adolygiad '.

**Jane Hutt**

7

Section 25, page 11, line 6, leave out 'or revising the' and insert 'the Charter or a revised'.

Adran 25, tudalen 11, llinell 6, hepgorer 'cyhoeddi neu ddiwygio'r Siarter' a mewnosoder 'cyhoeddi'r Siarter neu Siarter ddiwygiedig'.

**Peter Black**

61A

As an amendment to amendment 61, line 2, leave out '6' and insert '3'.

Fel gwelliant i welliant 61, llinell 2, hepgorer '6' a mewnosoder '3'.

**Nick Ramsay**

61

Section 25, page 11, after line 9, insert –

- '(6) The first Charter must be published within 6 months of the coming into force of this section.'

Adran 25, tudalen 11, ar ôl llinell 9, mewnosoder –

- '(6) Rhaid cyhoeddi'r Siarter gyntaf o fewn 6 mis i'r adran hon ddod i rym.'

**Nick Ramsay**

62

Section 25, page 11, after line 9, insert –

- '(6) WRA must report annually to the National Assembly for Wales on the steps taken to fulfil their duty under this section.
- (7) WRA must –
  - (a) lay the report prepared under subsection (6) before the National Assembly for Wales; and
  - (b) publish the report on its website.'



Adran 25, tudalen 11, ar ôl llinell 9, mewnosoder –

- '(6) Rhaid i ACC adrodd yn flynyddol i Gynulliad Cenedlaethol Cymru ar y camau a gymerwyd i gyflawni ei ddyletswydd o dan yr adran hon.
- (7) Rhaid i ACC –
  - (a) gosod yr adroddiad a baratoir o dan is-adran (6) gerbron Cynulliad Cenedlaethol Cymru; a
  - (b) cyhoeddi'r adroddiad ar ei wefan.'

**Nick Ramsay**

63

Section 26, page 11, line 13, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 26, tudalen 11, llinell 13, hepgorer 'Weinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.

**Nick Ramsay**

64

Section 26, page 11, line 16, leave out 'outcomes' and insert 'key performance measures'.  
Adran 26, tudalen 11, llinell 16, hepgorer 'canlyniadau' a mewnosoder 'mesurau perfformiad allweddol'.

**Nick Ramsay**

65

Section 26, page 11, line 19, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 26, tudalen 11, llinell 20, hepgorer 'Gweinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.

**Nick Ramsay**

66

Section 26, page 11, line 21, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 26, tudalen 11, llinell 22, hepgorer 'Gweinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.

**Nick Ramsay**

67

Section 26, page 11, after line 23, insert –

- '( ) WRA must report annually to the National Assembly for Wales on the steps taken to fulfil their duty under this section.
- ( ) WRA must –
  - (a) lay the report prepared under subsection ( ) before the National Assembly for Wales; and
  - (b) publish the report on its website.'



Adran 26, tudalen 11, ar ôl llinell 24, mewnosoder –

- '( ) Rhaid i ACC adrodd yn flynyddol i Gynulliad Cenedlaethol Cymru ar y camau a gymerwyd i gyflawni ei ddyletswydd o dan yr adran hon.
- ( ) Rhaid i ACC –
  - (a) gosod yr adroddiad a baratoir o dan is-adran ( ) gerbron Cynulliad Cenedlaethol Cymru; a
  - (b) cyhoeddi'r adroddiad ar ei wefan.'

**Nick Ramsay**

68

Section 26, page 11, line 25, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 26, tudalen 11, llinell 27, hepgorer 'Weinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.

**Nick Ramsay**

69

Section 26, page 11, line 33, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.  
Adran 26, tudalen 11, llinell 35, hepgorer 'Weinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.

**Nick Ramsay**

70

Section 27, page 12, line 2, after 'year', insert 'and no later than 31 August'.  
Adran 27, tudalen 12, llinell 2, ar ôl 'ariannol', mewnosoder 'a dim hwyrach na 31 Awst'.

**Jane Hutt**

8

Section 27, page 12, line 7, leave out 'to'.  
Nid oes angen diwygio'r fersiwn Cymraeg. There is no need to amend the Welsh version.

**Jane Hutt**

9

Section 27, page 12, line 8, leave out 'aspire' and insert 'adhere to'.  
Adran 27, tudalen 12, llinell 10, hepgorer 'ymgyrraedd' a mewnosoder 'cadw'.

**Nick Ramsay**

71

Section 28, page 12, after line 15, insert –

- '( ) Accounting records kept under subsection (1) must include details of rewards paid under section 23.'
- Adran 28, tudalen 12, ar ôl llinell 17, mewnosoder –
- '( ) Rhaid i gofnodion cyfrifo a gedwir o dan is-adran (1) gynnwys manylion gwobrau a roddir o dan adran 23.'



**Jane Hutt**

10

Section 30, page 13, line 4, leave out 'report' and insert 'reports'.

Adran 30, tudalen 13, llinell 3, hepgorer 'adroddiad' a mewnosoder 'adroddiadau'.

**Jane Hutt**

88

Section 30, page 13, line 7, after 'lawfully', insert 'and in accordance with the authority which governs it'.

Adran 30, tudalen 13, llinell 7, ar ôl 'gyfreithlon', mewnosoder 'ac yn unol â'r awdurdod sy'n ei lywodraethu'.

**Jane Hutt**

11

Section 32, page 13, line 35, leave out 'accounts' and insert 'WRA's accounts and the Tax Statement'.

Adran 32, tudalen 13, llinell 35, ar ôl 'cyfrifon', mewnosoder 'ACC a'r Datganiad Treth'.

**Jane Hutt**

12

Page 14, after line 15, insert a new section –

**[ ] Auditor General for Wales**

In section 23 of the Public Audit (Wales) Act 2013 (anaw 3) (general provision relating to fees), in subsection (3), after paragraph (b) insert –

“(ba) an examination, certification or report under section 30 of the Tax Collection and Management (Wales) Act 2016 in respect of the Welsh Revenue Authority's Tax Statement;”.

Tudalen 14, ar ôl llinell 15, mewnosoder adran newydd –

**[ ] Archwilydd Cyffredinol Cymru**

Yn adran 23 o Ddeddf Archwilio Cyhoeddus (Cymru) 2013 (dccc 3) (darpariaeth gyffredinol yn ymwneud â ffioedd), yn is-adran (3), ar ôl paragraff (b) mewnosoder –

“(ba) ymchwiliad, ardystiad neu adroddiad o dan adran 30 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 mewn cysylltiad â Datganiad Treth Awdurdod Cyllid Cymru;”.



**Jane Hutt**

13

Section 170, page 74, after line 7, insert –

- '(c) a decision to include a particular requirement in –
  - (i) a taxpayer notice, or
  - (ii) a third party notice to which section 88(3) applies.'

Adran 170, tudalen 74, ar ôl llinell 7, mewnosoder –

- '(c) penderfyniad i gynnwys gofyniad penodol mewn –
  - (i) hysbysiad trethdalwr, neu
  - (ii) hysbysiad trydydd parti y mae adran 88(3) yn gymwys iddo.'

**Jane Hutt**

14

Section 180, page 79, line 7, leave out 'the penalty' and insert 'any amount of penalty that is disputed (a "disputed amount")'.

Adran 180, tudalen 79, llinell 8, hepgorer 'i'r gosb' a mewnosoder 'i unrhyw swm o gosb y mae anghydfod yn ei gylch ("swm y mae anghydfod yn ei gylch")'.

**Jane Hutt**

15

Section 180, page 79, line 8, leave out 'penalty is payable, the person must pay that penalty' and insert 'disputed amount is payable, the person must pay that amount'.

Adran 180, tudalen 79, llinell 9, hepgorer 'cosb yn daladwy, rhaid i'r person dalu'r gosb honno' a mewnosoder 'swm y mae anghydfod yn ei gylch yn daladwy, rhaid i'r person dalu'r swm hwnnw'.

**Jane Hutt**

16

Section 180, page 79, line 13, leave out 'the penalty' and insert 'any disputed amount'.

Adran 180, tudalen 79, llinell 14, hepgorer 'i'r gosb' a mewnosoder 'i unrhyw swm y mae anghydfod yn ei gylch'.

**Jane Hutt**

17

Section 180, page 79, line 16, leave out 'the penalty' and insert 'any disputed amount'.

Adran 180, tudalen 79, llinell 17, hepgorer 'y gosb' a mewnosoder 'unrhyw swm y mae anghydfod yn ei gylch'.



**Jane Hutt**

18

Section 180, page 79, line 17, leave out 'penalty' and insert 'disputed amount'.

Adran 180, tudalen 79, llinell 18, hepgorer 'gosb y daeth yr adolygiad i'r casgliad ei bod' a mewnosoder 'swm y mae anghydfod yn ei gylch y daeth yr adolygiad i'r casgliad ei fod'.

**Jane Hutt**

19

Section 180, page 79, line 20, leave out 'penalty is payable, the person must pay that penalty' and insert 'disputed amount is payable, the person must pay that amount'.

Adran 180, tudalen 79, llinell 21, hepgorer 'cosb yn daladwy, rhaid i'r person dalu'r gosb honno' a mewnosoder 'swm y mae anghydfod yn ei gylch yn daladwy, rhaid i'r person dalu'r swm hwnnw'.

**Peter Black**

23

Page 83, after line 20, insert a new section –

**[ ] Functions of the National Assembly for Wales**

- (1) The National Assembly for Wales may by standing orders make provision regarding the exercise of the functions conferred upon it by or under this Act.
- (2) Such provision includes, but is not limited to, delegating functions to the Presiding Officer, the Deputy Presiding Officer, a committee or sub-committee of the National Assembly for Wales or the chair of such a committee or sub-committee.
- (3) This section does not apply to the National Assembly for Wales's functions under section 187 (Regulations).'

Tudalen 83, ar ôl llinell 20, mewnosoder adran newydd –

**[ ] Swyddogaethau Cynulliad Cenedlaethol Cymru**

- (1) Caiff Cynulliad Cenedlaethol Cymru, drwy reolau sefydlog, wneud darpariaeth ynghylch arfer y swyddogaethau a roddir iddo gan neu o dan y Ddeddf hon.
- (2) Mae darpariaeth o'r fath yn cynnwys dirprwyo swyddogaethau i'r Llywydd, y Dirprwy Lywydd, i bwyllgor neu is-bwyllgor y Cynulliad Cenedlaethol neu i gadeirydd pwyllgor neu is-bwyllgor o'r fath (ond nid yw'n gyfyngedig i hynny).
- (3) Nid yw'r adran hon yn gymwys i swyddogaethau Cynulliad Cenedlaethol Cymru o dan adran 187 (Rheoliadau).'



**Jane Hutt**

89

Section 191, page 87, Table 1, after line 5, column 1, insert –  
'Elected executive member ("aelod gweithredol etholedig")'.

Adran 191, tudalen 86, Tabl 1, ar ôl llinell 26, colofn 1, mewnosoder –  
'Aelod gweithredol etholedig ("elected executive member")'.

**Jane Hutt**

90

Section 191, page 87, Table 1, after line 5, column 2, insert –  
'section 3(4)(c)'.

Adran 191, tudalen 86, Tabl 1, ar ôl llinell 26, colofn 2, mewnosoder –  
'adran 3(4)(c)'.

**Jane Hutt**

20

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

Adran 191, tudalen 86, Tabl 1, llinell 26, colofn 1, hepgorer 'aelod gweithredol' a mewnosoder  
'executive member'.

**Nick Ramsay**

72

Page 88, after line 27, insert a new schedule –

'SCHEDULE  
(introduced by section 3([to be inserted by amendment 31]))

APPOINTMENT OF EMPLOYEE MEMBERS TO WRA BOARD

*Appointment of employee members*

- 1 The employee members are to comprise –
- (a) a person appointed in accordance with paragraph 2 ("the appointed member"),  
and
  - (b) a person appointed in accordance with paragraph 3 ("the elected member").

*The appointed member*

- 2 (1) The chief executive must recommend a person to the non-executive members for  
appointment as the appointed member under this paragraph.
- (2) The non-executive members must –
- (a) appoint that person, or





- (b) require the chief executive to recommend another person (in which event this sub-paragraph applies again and so on until someone is appointed).

*The elected member*

- 3
- (1) This paragraph applies to the appointment of an elected member.
  - (2) As soon as reasonably practical, WRA must conduct a ballot of its staff for the purpose of appointing a person under this paragraph.
  - (3) The elected member is to be appointed by the non-executive members in accordance with the result of the ballot.

*Terms of appointment*

- 4
- (1) The terms of the employee members' appointment are to be determined by the non-executive members.
  - (2) The terms may include remuneration arrangements which—
    - (a) may provide for allowances, gratuities, and other benefits to cover expenses properly and necessarily incurred by the person in the capacity of member of WRA, and
    - (b) may include a formula or other mechanism for adjusting one or more of those elements from time to time.
  - (3) The remuneration arrangements may not provide for payment of a salary or, subject to sub-paragraph (5), a pension.
  - (4) Amounts payable by virtue of sub-paragraph (2) are to be paid by WRA.
  - (5) If an employee member is a participant in a pension scheme under the terms of their employment with WRA, the remuneration arrangements must (without affecting the continuity of that employment) provide for their service as an employee member to be treated for the purposes of the scheme as service as an employee of WRA.

*Termination of appointments*

- 5
- The appointment of an employee member terminates—
- (a) if the terms of appointment provide for it to expire at the end of a period, at the end of that period, and
  - (b) in any event, when the member ceases to be an employee of WRA.
- 6
- (1) An employee member may resign by giving written notice to the non-executive members.
  - (2) The appointment is terminated upon acceptance of the resignation by the non-executive members.
- 7
- The non-executive members may terminate the appointment of an employee member by giving the member written notice if—
- (a) the member has been absent from meetings of WRA without WRA's permission for a period or periods totalling 3 months or more in any 12 month period,



- (b) the member is unfit to continue the appointment because of misconduct,
- (c) the member has failed to comply with the terms of the appointment, or
- (d) the member is otherwise unable, unfit or unwilling to carry out the member's functions.'

Tudalen 88, ar ôl llinell 25, mewnosoder atodlen newydd –

'ATODLEN

*(a gyflwynir gan adran 3([i'w mewnosod gan welliant 31]))*

PENODI AELODAU SY'N GYFLOGEION I FWRDD ACC

*Penodi aelodau sy'n gyflogeion*

- 1 Mae'r aelodau sy'n gyflogeion i gynnwys –
- (a) person a benodir yn unol â pharagraff 2 ("yr aelod a benodir"), a
  - (b) person a benodir yn unol â pharagraff 3 ("yr aelod etholedig").

*Yr aelod a benodir*

- 2 (1) Rhaid i'r prif weithredwr argymhell person i'r aelodau anweithredol i'w benodi yn aelod a benodir o dan y paragraff hwn.
- (2) Rhaid i'r aelodau anweithredol –
- (a) penodi'r person hwnnw, neu
  - (b) ei gwneud yn ofynnol i'r prif weithredwr argymhell person arall (os felly bydd yr is-baragraff hwn yn gymwys dro ar ôl tro hyd nes bod rhywun wedi ei benodi'n aelod).

*Yr aelod etholedig*

- 3 (1) Mae'r paragraff hwn yn gymwys i benodiad aelod etholedig.
- (2) Cyn gynted ag y bo'n rhesymol ymarferol, rhaid i ACC gynnal pleidlais o'i staff at ddiben penodi person o dan y paragraff hwn.
- (3) Mae'r aelod etholedig i'w benodi gan yr aelodau anweithredol yn unol â chanlyniad y bleidlais.

*Telerau penodi*

- 4 (1) Bydd telerau penodi yr aelodau sy'n gyflogeion yn cael eu pennu gan yr aelodau anweithredol.
- (2) Caiff y telerau gynnwys trefniadau talu cydnabyddiaeth a all –



- (a) gwneud darpariaeth ar gyfer lwfansau, arian rhodd a buddion eraill i dalu treuliau yr aed iddynt yn briodol ac o anghenraid gan y person yn rhinwedd ei swydd fel aelod o ACC, a
  - (b) cynnwys fformiwla neu drefn arall ar gyfer addasu un neu fwy o'r elfennau hynny o dro i dro.
- (3) Ni chaiff y trefniadau talu cydnabyddiaeth ddarparu ar gyfer talu cyflog nac ychwaith, yn ddarostyngedig i is-baragraff (5), ar gyfer pensiwn.
- (4) Bydd y symiau sy'n daladwy yn rhinwedd is-baragraff (2) yn cael eu talu gan ACC.
- (5) Os yw aelod sy'n gyflogai yn cyfranogi mewn cynllun pensiwn o dan delerau cyflogaeth gydag ACC, rhaid i'r trefniadau talu cydnabyddiaeth (heb effeithio ar barhad y gyflogaeth honno) wneud darpariaethau sy'n sicrhau bod gwasanaeth fel aelod sy'n gyflogai i'w drin, at ddibenion y cynllun, fel petai'n wasanaeth fel cyflogai i ACC.

*Dod â phenodiadau i ben*

- 5 Mae penodiad aelod sy'n gyflogai yn dod i ben—
- (a) os yw'r telerau penodi yn darparu ei fod yn dod i ben ar ddiwedd cyfnod, ar ddiwedd y cyfnod hwnnw, a
  - (b) beth bynnag yw'r sefyllfa, pan fo'r aelod yn peidio â bod yn gyflogai i ACC.
- 6 (1) Caiff aelod sy'n gyflogai ymddiswyddo drwy roi hysbysiad ysgrifenedig i'r aelodau anweithredol.
- (2) Bydd y penodiad yn dod i ben pan fo'r ymddiswyddiad yn cael ei dderbyn gan yr aelodau anweithredol.
- 7 Caiff yr aelodau anweithredol ddod â phenodiad aelod sy'n gyflogai i ben drwy roi hysbysiad ysgrifenedig i'r aelod—
- (a) os bu'r aelod yn absennol o gyfarfodydd ACC heb ganiatâd ACC am gyfanswm o 3 mis neu fwy (dros gyfnod neu gyfnodau) mewn unrhyw gyfnod o 12 mis,
  - (b) os yw'r aelod yn anaddas i barhau oherwydd camymddygiad,
  - (c) os yw'r aelod wedi methu â chydymffurfio â thelerau'r penodiad, neu
  - (d) os yw'r aelod yn methu â chyflawni ei swyddogaethau fel arall, yn anaddas i'w cyflawni fel arall, neu'n anfodlon eu cyflawni fel arall.'.

