

# HYSBYSIAD YNGHYLCH GWELLIANNAU NOTICE OF AMENDMENTS

Cyflwynwyd ar 4 Mai 2017  
Tabled on 4 May 2017

## Bil Treth Gwarediadau Tirlenwi (Cymru) Landfill Disposals Tax (Wales) Bill

**Nick Ramsay** 28

Section 3, page 2, line 32, leave out 'is a disposal of the material as waste' and insert 'involves the discarding of the material'.

Adran 3, tudalen 2, llinell 34, hepgorer 'warediad o'r deunydd fel gwastraff' a mewnosoder 'cynnwys gwaredu deunydd'.

**Nick Ramsay** 29

Page 3, line 18, leave out section 6 and insert –

### [ ] Disposal of material

- (1) There is a disposal of material if the person responsible for the disposal discards the material.
- (2) The following are not to be treated as inconsistent with the discarding of material –
  - (a) making a temporary use of the material, or a use of the material which is incidental to its disposal by way of landfill;
  - (b) deriving a benefit from the material or from anything emitted by it (for example, using gas produced by its decomposition in electricity generation).
- (3) Regulations may for the purposes of this section provide for –
  - (a) the modification of the meaning of a disposal of material (including by amending this section or any other enactment relating to the tax);
  - (b) material to be treated as disposed of in circumstances where it would not otherwise be so treated;
  - (c) material to be treated as not disposed of in circumstances where it would otherwise be so treated.
- (4) Regulations under subsection (*the third subsection to be inserted by this amendment*) may make provision subject to exceptions, conditions or other qualifications.'.



Tudalen 3, llinell 17, hepgorer adran 6 a mewnosoder –

**[1] Gwaredu deunydd**

- (1) Gwaredir deunydd os yw'r person sy'n gyfrifol am y gwarediad yn bwrw'r deunydd o'r neilltu.
- (2) Nid yw'r canlynol i'w trin fel pe baent yn anghyson â bwrw deunydd o'r neilltu –
  - (a) gwneud defnydd dros dro o'r deunydd, neu ddefnydd ohono sy'n atodol i'w waredu drwy dirlenwi;
  - (b) cael budd o'r deunydd neu o unrhyw beth a allyrrir ganddo (er enghraifft, defnyddio nwy a gynhyrchir wrth i'r deunydd bydru i gynhyrchu trydan).
- (3) Caiff rheoliadau at ddibenion yr adran hon ddarparu ar gyfer –
  - (a) addasu ystyr gwaredu deunydd (gan gynnwys drwy ddiwygio'r adran hon neu unrhyw ddeddfiad arall sy'n ymwneud â'r dreth);
  - (b) deunydd sydd i'w drin fel deunydd a waredir o dan amgylchiadau na fyddai'n cael ei drin felly fel arall;
  - (c) deunydd sydd i'w drin fel deunydd nas gwaredir o dan amgylchiadau a fyddai'n cael ei drin felly fel arall.
- (4) Caiff rheoliadau o dan is-adran (*y drydedd is-adran sydd i'w mewnosod gan y gwelliant hwn*) wneud darpariaeth sy'n ddarostyngedig i eithriadau, amodau neu gyfyngiadau eraill.'

**Nick Ramsay**

**30**

Section 14, page 6, line 25, leave out 'the rate per tonne prescribed for the purposes of subsection (2) in regulations' and insert '£88.95'.

Adran 14, tudalen 6, llinell 28, hepgorer 'yw'r gyfradd y dunnell a ragnodir at ddibenion is-adran (2) mewn rheoliadau' a mewnosoder 'yw £88.95'.

**Nick Ramsay**

**31**

Section 14, page 7, line 3, leave out 'the rate per tonne prescribed for the purposes of subsection (5) in regulations' and insert '£2.80'.

Adran 14, tudalen 7, llinell 3, hepgorer 'yw'r gyfradd y dunnell a ragnodir at ddibenion is-adran (5) mewn rheoliadau' a mewnosoder 'yw £2.80'.

**Nick Ramsay**

**32**

Section 14, page 7, line 5, leave out 'Regulations under subsection (3) or (6)' and insert 'Subsections (3) and (6) may be amended by regulations. The regulations'.

Adran 14, tudalen 7, llinell 5, hepgorer 'Caiff rheoliadau o dan is-adran (3) neu (6)' a mewnosoder 'Caniateir i is-adrannau (3) a (6) gael eu diwygio drwy reoliadau. Caiff y rheoliadau'.



**Nick Ramsay** 33

Section 45, page 23, line 13, leave out 'the rate per tonne prescribed for the purposes of subsection (2) in regulations' and insert '£133.43'.

Adran 45, tudalen 23, llinell 14, hepgorer 'yw'r gyfradd y dunnell a ragnodir at ddibenion is-adran (2) mewn rheoliadau' a mewnosoder 'yw £133.43'.

**Nick Ramsay** 34

Section 45, page 23, line 15, leave out 'Regulations under subsection (4)' and insert 'Subsection (4) may be amended by regulations. The regulations'.

Adran 45, tudalen 23, llinell 16, hepgorer 'Caiff rheoliadau o dan is-adran (4)' a mewnosoder 'Caniateir i is-adran (4) gael ei diwygio drwy reoliadau. Caiff y rheoliadau'.

**Nick Ramsay** 35

Page 26, after line 29, insert a new section –

*'Independent review*

**[ ] Independent review of this Part**

- (1) The Welsh Ministers must make arrangements for an independent review of the effectiveness of this Part to be completed before the expiry of the period of 3 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 26, ar ôl llinell 30, mewnosoder adran newydd –

*'Adolygiad annibynnol*

**[ ] Adolygiad annibynnol o'r Rhan hon**

- (1) Rhaid i Weinidogion Cymru wneud trefniadau i adolygiad annibynnol o effeithiolrwydd y Rhan hon gael ei gwblhau cyn diwedd y cyfnod o 3 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 a'r gwaith o gynnal yr adolygiad.'.

**Nick Ramsay** 36

Section 59, page 32, line 33, after 'WRA', insert ', and the WRA may disclose information to a person listed in subsection (2),'.

Adran 59, tudalen 32, llinell 33, ar ôl 'ACC' yn y lle cyntaf y mae'n ymddangos, mewnosoder ', a chaiff ACC ddatgelu gwybodaeth i berson a restrir yn is-adran (2),'.

**Nick Ramsay** 37

Page 45, after line 23, insert a new section –

**[ ] Publication of tax rates**

The rates prescribed under section 14(3), 14(6) and section 45(4) must be published on the Welsh Government's website.'

Tudalen 45, ar ôl llinell 23, mewnosoder adran newydd –

**[ ] Cyhoeddi cyfraddau treth**

Rhaid i'r cyfraddau a ragnodir o dan adran 14(3), 14 (6) ac adran 45(4) gael eu cyhoeddi ar wefan Llywodraeth Cymru.'

**Nick Ramsay** 38

Page 45, after line 23, insert a new section –

*'Sharing of investigation resources*

**[ ] Guidance**

The Welsh Ministers may issue guidance to the WRA as to the adoption of best practice in the sharing of investigation resources with the Natural Resources Body for Wales and with county councils and county borough councils in Wales.'

Tudalen 45, ar ôl llinell 23, mewnosoder adran newydd –

*'Rhannu adnoddau ymchwilio*

**[ ] Canllawiau**

Caiff Gweinidogion Cymru ddyroddi canllawiau i ACC ynghylch mabwysiadu arfer gorau o ran rhannu adnoddau ymchwilio gyda Chorff Adnoddau Naturiol Cymru a chyda chynghorau sir a chynghorau bwrdeistref sirol yng Nghymru.'



**Nick Ramsay**

**39**

Page 45, after line 23, insert a new section –

*‘Sharing of investigation resources*

**[ ] Guidance**

The Welsh Ministers may issue guidance regarding the adoption of best practice in the sharing of investigation resources between the WRA, the Natural Resources Body for Wales and county councils and county borough councils in Wales.’

Tudalen 45, ar ôl llinell 23, mewnosoder adran newydd –

*‘Rhannu adnoddau ymchwilio*

**[ ] Canllawiau**

Caiff Gweinidogion Cymru ddyroddi canllawiau ynghylch mabwysiadu arfer gorau o ran rhannu adnoddau ymchwilio rhwng ACC, Corff Adnoddau Naturiol Cymru a chynghorau sir a chynghorau bwrdeistref sirol yng Nghymru.’

**Nick Ramsay**

**40**

Section 91, page 46, line 10, leave out ‘is exercisable’ and insert ‘must be exercised’.

Adran 91, tudalen 46, llinell 9, hepgorer –

‘Mae pŵer i wneud rheoliadau o dan y Ddeddf hon –

- (a) yn arferadwy drwy offeryn statudol;
- (b) yn’

a mewnosoder –

‘O ran pŵer i wneud rheoliadau o dan y Ddeddf hon –

- (a) rhaid iddo gael ei arfer drwy offeryn statudol;
- (b) mae’n’.

**Nick Ramsay**

**41**

Section 92, page 46, line 31, leave out ‘the second or subsequent’.

Adran 92, tudalen 46, llinell 32, hepgorer ‘yr ail reoliadau neu reoliadau dilynol’ a mewnosoder ‘rheoliadau’.

**Nick Ramsay**

**42**

Section 93, page 48, leave out line 12.

Adran 93, tudalen 48, hepgorer llinell 30.



**Nick Ramsay** 43

Section 93, page 49, line 19, leave out 'as waste'.

Adran 93, tudalen 49, llinell 29, hepgorer 'fel gwastraff'.

**Steffan Lewis** 44

Section 91, page 46, leave out line 17.

Adran 91, tudalen 46, hepgorer llinell 17.

**Steffan Lewis** 45

Section 91, page 46, leave out lines 20 to 25.

Adran 91, tudalen 46, hepgorer llinellau 20 hyd at 25.

**Steffan Lewis** 46

Page 47, after line 22, insert a new section –

**[ ] Reducing disposals to landfill**

In exercising their powers under this Act, the Welsh Ministers must have due regard to the purpose of reducing disposals to landfill in Wales.'

Tudalen 47, ar ôl llinell 24, mewnosoder adran newydd –

**[ ] Lleihau gwarediadau i safleoedd tirlenwi**

Wrth arfer eu pwerau o dan y Ddeddf hon, rhaid i Weinidogion Cymru roi sylw dyledus i'r bwriad o leihau gwarediadau i safleoedd tirlenwi yng Nghymru.'

