



30.01.2018

Annwyl Simon,

Yn y Pwyllgor Cyllid ar 17 Ionawr, fe wnes i ymrwymo i roi rhagor o fanylion am baratodau Cofrestrfa Tir EM ar gyfer teitlau tir trawsffiniol Cymru / Lloegr ac am ad-daliadau trethdalwyr ACC.

Trawsffiniol

Rydyn ni wedi bod yn gweithio'n agos iawn gyda Chofrestrfa Tir EM, Asiantaeth y Swyddfa Brisio a Chyllid a Thollau EM i baratoi ar gyfer cyflwyno Treth Trafodiadau Tir ac i sicrhau bod gan ymarferwyr ateb ymarferol i'w galluogi i brosesu teitlau trawsffiniol. Mae Cofrestrfa Tir EM yn gwneud nifer o newidiadau busnes i baratoi ar gyfer mis Ebrill, yn cynnwys:

- Bydd teitlau trawsffiniol yn cael eu canfod a bydd y geiriau canlynol yn cael eu hychwanegu at y gofrestr ar y teitl i ddynodi statws trawsffiniol posibl teitl: *“Mae'n bosibl bod y tir yn y teitl hwn wedi'i leoli'n rhannol yng Nghymru a'n rhannol yn Lloegr”*. Bydd hyn yn fodd i ymarferwyr wybod eu bod yn prosesu teitl trawsffiniol.
- Unwaith y bydd ymarferwyr wedi nodi eu bod yn prosesu teitl trawsffiniol, bydd yn rhaid iddynt ddsorannu'n deg ac yn rhesymol rhwng ACC a Cyllid a Thollau EM a ffeilio dwy ffurflen dreth.
- Mewn nifer fach iawn o achosion, ni fydd y ffin rhwng Cymru a Lloegr yn cael ei marcio ar deitl tir Cofrestrfa Tir EM. Yn yr achosion hyn, bydd ymarferwyr yn gallu defnyddio meddalwedd MapSearch y Gofrestrfa Tir i nodi lle mae'r ffin yn croesi'r teitl.

Rydyn ni wedi cael sicrwydd, ar lefel uwch, gan y Gofrestrfa Tir y bydd y newidiadau hyn yn cael eu rhoi ar waith cyn mis Ebrill 2018. I egluro, nid oes angen cysylltiad rhwng systemau treth digidol Awdurdod Cyllid Cymru (ACC) a systemau Cofrestrfa Tir EM ar gyfer trafodiadau trawsffiniol. Mae canllawiau ACC ar gyfer trafodiadau trawsffiniol wedi cael eu datblygu ar y cyd â Cyllid a Thollau EM i sicrhau bod y ddau awdurdod treth yn rhoi cyngor cyson i ymarferwyr. Mae canllawiau ACC wedi cael eu rhoi i'r rhanddeiliaid a byddant yn cael eu cyhoeddi ar wefan ACC ym mis Chwefror.

Ceisiadau am Broses ad-dalu

Rydyn ni'n rhagweld y bydd ceisiadau trethdalwyr am ad-daliadau yn perthyn i un o'r categorïau canlynol;

- Gordaliad treth a wnaed gan y cwsmer.
- Adennill y gyfradd uwch.
- Gweithgaredd cydymffurfiaeth yn arwain at ddiwygio'r sefyllfa dreth.

Cais am ad-daliad gan gwsmer neu asiant

Bydd y broses ad-dalu yn cychwyn pan fydd y cwsmer neu'r asiant awdurdodedig yn llenwi ffurflen yn rhoi manylion sylfaenol y trafodiad sy'n ddigonol i gysylltu'r cais â'r ffurflen wreiddiol.

Pan fydd ACC yn derbyn y ffurflen, bydd yn blaenoriaethu gwiriadau twyll a diwydrwydd dyladwy i sicrhau dilysrwydd y cais gan sicrhau bod ad-daliad yn ddyledus a bod y person iawn yn gwneud cais am yr ad-daliad.

Byddai system rheoli casglu trethi ACC yn cael ei diweddarau i adlewyrchu'r ad-daliad a'r sefyllfa dreth gyffredinol.

Yna, bydd y cais am ad-daliad yn cael ei drosglwyddo i'r tîm cyllid drwy'r system rheoli achosion ar gyfer prosesu ac awdurdodi taliad electronig.

Gobeithio bod y wybodaeth hon o gymorth i chi. Cofiwch gysylltu â ni os hoffech gael rhagor o wybodaeth. Rydw i ar ddeall bod y Pwyllgor yn awyddus i ymweld â'n swyddfeydd yn QED. Edrychaf ymlaen at eich gweld chi i gyd bryd hynny.

Cofion cynnes



Dyfed Alsop

Prif Weithredwr – Chief Executive

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Dear Simon

At Finance Committee on the 17th January I committed to provide further detail on HM Land Registry's (HMLR) preparation for Wales / England cross border land titles and on WRA taxpayer repayments.

Cross Border

We have been working very closely with HM Land Registry (HMLR), Valuation Office Agency, and HMRC in preparing for the introduction of Land Transaction Tax (LTT) and ensuring that practitioners have a workable solution to enable them to process cross border titles. HMLR are undertaking several business changes in preparation for April, these include:

- Cross border titles will be identified and the following wording will be added to the register on the title to provide an indication of a title's potential cross border status: *"The land in this title may be located partly in England and partly in Wales."* This will enable practitioners to identify they are processing a cross border title.
- Once practitioners have identified that they are processing a cross border title they will have to make a just and reasonable apportionment between the WRA and HMRC and file two tax returns.
- In a small minority of cases the Wales England border will not be marked on the HMLR land title, in these cases practitioners will be able to use HMLR's MapSearch software to identify where the border crosses the title.

We have had assurance, at a senior level, from HMLR that these changes are on target to be in place for April 2018. To clarify, there is no connectivity required between Welsh Revenue Authorities (WRA) digital tax systems and HMLR systems for cross border transactions. The WRA guidance for cross border transactions has been developed in collaboration with HMRC to ensure that both tax authorities provide consistent advice to practitioners. The WRA guidance has been shared with stakeholders and will be published on the WRA website in February.

Requests for repayments Process

We anticipate that taxpayer requests for repayments will fall into the following categories;

- An overpayment of tax made by the customer.
- Reclaim of the higher rate.
- Compliance activity resulting in an amendment of the tax position.

Request for repayment by customer or agent

Process for repayments will be undertaken by completion of a form by the customer or authorised agent providing basic details of the transaction sufficient to link the request to the original return.

On receipt of the form the WRA will prioritise fraud and due diligence checks to ensure the authenticity of the application ensuring a repayment is due and that the repayment is being requested by the correct person.

WRA tax collection management system would be updated to reflect the repayment and the overall tax position.

Once satisfied the repayment claim will then be passed to the finance team via the case management system for processing and authorisation of an electronic payment.

I hope this information is helpful to the Committee, please do get in touch if you would like anything further. I believe the Committee would like to visit our offices in QED, I look forward to seeing you all then.

Kind Regards,

A handwritten signature in black ink, appearing to read 'Dyfed Alsop', is shown on a light-colored background.

Dyfed Alsop

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