



Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017

2017 dccc 3

Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

Lluniwyd Nodiadau Esboniadol yn gymorth i ddeall y Ddeddf hon ac maent ar gael ar wahân.

Explanatory Notes have been produced to assist in the understanding of this Act and are available separately.

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CYNNWYS

RHAN 1

TROSOLWG

- 1 Trosolwg o'r Ddeddf

RHAN 2

Y DRETH A GWAREDIADAU TRETHADWY

PENNOD 1

TRETH GWAREDIADAU TIRLENWI

- 2 Y dreth

PENNOD 2

GWAREDIADAU TRETHADWY

- 3 Gwarediadau trethadwy
4 Gwaredu deunydd drwy dirlenwi
5 Safleoedd tirlenwi awdurdodedig a thrwyddedau amgylcheddol
6 Gwaredu deunydd fel gwastraff
7 Gwaredu deunydd fel gwastraff: person sy'n gyfrifol am warediad
8 Gweithgarwch safle tirlenwi i'w drin fel gwarediad trethadwy

PENNOD 3

GWAREDIADAU ESEMPT

- 9 Esemptiadau: cyffredinol
10 Gwarediadau lluosog deunydd ar yr un safle
11 Mynwentydd anifeiliaid anwes
12 Pŵer i addasu esemptiadau



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3 CONTENTS

PART 1

OVERVIEW

- 1 Overview of Act

PART 2

THE TAX AND TAXABLE DISPOSALS

CHAPTER 1

LANDFILL DISPOSALS TAX

- 2 The tax

CHAPTER 2

TAXABLE DISPOSALS

- 3 Taxable disposals
4 Disposal of material by way of landfill
5 Authorised landfill sites and environmental permits
6 Disposal of material as waste
7 Disposal of material as waste: person responsible for disposal
8 Landfill site activities to be treated as taxable disposals

CHAPTER 3

EXEMPT DISPOSALS

- 9 Exemptions: general
10 Multiple disposals of material at same site
11 Pet cemeteries
12 Power to modify exemptions

RHAN 3**GWAREDIADAU TRETHADWY A WNEIR AR SAFLEOEDD TIRLENWI
AWDURDODEDIG****PENNOD 1****PERSONAU Y MAE'R DRETH I'W CHODI ARNYNT**

- 13 Personau y mae'r dreth i'w chodi arnynt

PENNOD 2**Y DRETH SYDD I'W CHODI AR WAREDIADAU TRETHADWY***Cyfrifo'r dreth sydd i'w chodi*

- 14 Cyfrifo'r dreth sydd i'w chodi ar warediad trethadwy
Deunyddiau cymwys a chymysgeddau cymwys o ddeunyddiau
- 15 Deunydd cymwys
16 Cymysgeddau cymwys o ddeunyddiau
17 Cymysgedd cymwys o ddeunyddiau: gronynnau mân

Pwysau trethadwy deunydd

- 18 Pwysau trethadwy deunydd mewn gwarediad trethadwy
19 Cyfrifo pwysau trethadwy deunydd gan y gweithredwr
20 Pennu pwysau deunydd gan y gweithredwr
21 Disgownt mewn cysylltiad â dŵr mewn deunydd
22 Cyfrifo pwysau trethadwy deunydd gan ACC
23 Cyfrifo pwysau trethadwy deunydd gan ACC: achosion o beidio â chydymffurfio
24 Adolygiadau ac apelau sy'n ymwneud â'r dull o bennu pwysau deunydd
25 Pŵer i addasu darpariaeth sy'n ymwneud â phwysau trethadwy deunydd

PENNOD 3**RHYDDHAD RHAG TRETH**

- 26 Rhyddhadau: cyffredinol
27 Deunydd a dynnir o wely afon, o wely'r môr neu o wely dyfroedd eraill
28 Deunydd sy'n deillio o fwyngloddio a chwarela
29 Defnyddio deunydd mewn gwaith adfer safle cymeradwy
30 Gwaith adfer safle: y weithdrefn wrth wneud cais am gymeradwyaeth
31 Gwaith adfer safle: amrywio cymeradwyaeth
32 Ail-lenwi mwyngloddiau brig a chwareli
33 Pŵer i addasu rhyddhadau

PENNOD 4**CASGLU A RHEOLI'R DRETH***Cofrestru*

- 34 Cofrestr o bersonau sy'n cyflawni gweithrediadau trethadwy
35 Dyletswydd i fod yn gofrestredig

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 1

PERSONS CHARGEABLE TO TAX

- 13 Persons chargeable to tax

CHAPTER 2

TAX CHARGEABLE ON TAXABLE DISPOSALS

Calculation of tax chargeable

- 14 Calculation of tax chargeable on taxable disposal

Qualifying materials and qualifying mixtures of materials

- 15 Qualifying material
16 Qualifying mixtures of materials
17 Qualifying mixture of materials: fines

Taxable weight of material

- 18 Taxable weight of material in taxable disposal
19 Calculation of taxable weight of material by operator
20 Determination of weight of material by operator
21 Discount in respect of water content of material
22 Calculation of taxable weight of material by WRA
23 Calculation of taxable weight of material by WRA: cases of non-compliance
24 Reviews and appeals relating to method for determining weight of material
25 Power to modify provision relating to taxable weight of material

CHAPTER 3

RELIEF FROM TAX

- 26 Reliefs: general
27 Material removed from bed of river, sea or other water
28 Material resulting from mining and quarrying
29 Using material in approved site restoration work
30 Site restoration work: procedure on application for approval
31 Site restoration work: variation of approval
32 Refilling open-cast mines and quarries
33 Power to modify reliefs

CHAPTER 4

TAX COLLECTION AND MANAGEMENT

Registration

- 34 Register of persons who carry out taxable operations
35 Duty to be registered

- 36 Newidiadau a chywirow gwybodaeth
 37 Canslo cofrestriad
 38 Adolygiadau ac apelau sy'n ymwneud â chofrestru

Cyfrifo treth

- 39 Dyletswydd i ddychwelyd ffurflen dreth mewn cysylltiad â chyfnod cyfrifyddu
 40 Pŵer i amrywio cyfnod cyfrifyddu neu ddyddiad ffeilio
 41 Y dreth sydd i'w chodi mewn cysylltiad â chyfnod cyfrifyddu

Talu, adennill ac ad-dalu treth

- 42 Talu treth
 43 Dyletswydd i gadw crynodeb treth gwarediadau tirlenwi
 44 Gohirio adennill
 45 Dim gofyniad i ollwng neu ad-dalu treth oni thelir yr holl dreth

RHAN 4**GWAREDIADAU TRETHADWY A WNEIR MEWN LLEOEDD HEBLAW SAFLEOEDD TIRLENWI AWDURDODEDIG****PENNOD 1****Y DRETH SYDD I'W CHODI AR WAREDIADAU TRETHADWY**

- 46 Cyfrifo'r dreth sydd i'w chodi ar warediad trethadwy

PENNOD 2**Y WEITHDREFN AR GYFER CODI'R DRETH**

- 47 Yr amod ar gyfer codi treth
 48 Pŵer i ddyroddi hysbysiad rhagarweiniol
 49 Pŵer i ddyroddi hysbysiad codi treth ar ôl dyroddi hysbysiad rhagarweiniol
 50 Pŵer i ddyroddi hysbysiad codi treth heb ddyroddi hysbysiad rhagarweiniol
 51 Talu treth
 52 Pŵer i wneud darpariaeth bellach
 53 Llog taliadau hwyr

RHAN 5**DARPARIAETH ATODOL****PENNOD 1****CREDYDAU TRETH**

- 54 Pŵer i wneud darpariaeth ar gyfer credydau treth

PENNOD 2**MANNAU NAD YDYNT AT DDIBENION GWAREDU**

- 55 Dynodi man nad yw at ddibenion gwaredu
 56 Dyletswyddau gweithredwr mewn perthynas â man nad yw at ddibenion gwaredu
 57 Dyletswyddau i gadw cofnodion a'u storio'n ddiogel
 58 Adolygiadau ac apelau sy'n ymwneud â dynodi manau nad ydynt at ddibenion gwaredu

- 36 Changes and corrections of information
37 Cancellation of registration
38 Reviews and appeals relating to registration
- Accounting for tax*
- 39 Duty to make tax return in respect of accounting period
40 Power to vary accounting period or filing date
41 Tax chargeable in respect of accounting period
- Payment, recovery and repayment of tax*
- 42 Payment of tax
43 Duty to maintain landfill disposals tax summary
44 Postponement of recovery
45 No requirement to discharge or repay tax unless all tax paid

PART 4

TAXABLE DISPOSALS MADE AT PLACES OTHER THAN AUTHORISED LANDFILL SITES

CHAPTER 1

TAX CHARGEABLE ON TAXABLE DISPOSALS

- 46 Calculation of tax chargeable on taxable disposal

CHAPTER 2

PROCEDURE FOR CHARGING TAX

- 47 The charging condition
48 Power to issue preliminary notice
49 Power to issue charging notice after issuing preliminary notice
50 Power to issue charging notice without issuing preliminary notice
51 Payment of tax
52 Power to make further provision
53 Late payment interest

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 1

TAX CREDITS

- 54 Power to make provision for tax credits

CHAPTER 2

NON-DISPOSAL AREAS

- 55 Designation of non-disposal area
56 Duties of operator in relation to non-disposal area
57 Duties to keep and preserve records
58 Reviews and appeals relating to designation of non-disposal areas

PENNOD 3

YMCHWILIO A GWYBODAETH

- 59 Pwerau archwilio
60 Datgelu gwybodaeth i ACC

PENNOD 4

COSBAU O DAN Y DDEDDF HON

Cosbau sy'n ymwneud â chyfrifo pwysau trethadwy deunydd

- 61 Cosb am fethu â phennu pwysau yn briodol
62 Cosb am gymhwyso'r disgownt dŵr yn anghywir
63 Asesu cosbau o dan adrannau 61 a 62

Cosbau sy'n ymwneud â chofrestru

- 64 Cosbau am gyflawni gweithrediadau trethadwy heb fod yn gofrestredig
65 Esgus rhesymol dros beidio â chydymffurfio
66 Cosb am fethu â chydymffurfio â gofynion eraill sy'n ymwneud â chofrestru
67 Asesu cosbau o dan adrannau 64 a 66

Cosbau sy'n ymwneud â manau nad ydynt at ddibenion gwaredu

- 68 Cosbau sy'n ymwneud â manau nad ydynt at ddibenion gwaredu
69 Asesu cosbau o dan adran 68

Cyffredinol

- 70 Talu cosbau
71 Gwahardd cosbi ddwywaith
72 Atebolrwydd cynrychiolwyr personol
73 Pŵer i wneud rheoliadau ynghylch cosbau

PENNOD 5

COSBAU YCHWANEGOL O DAN DDEDDF CASGLU A RHEOLI TRETHI (CYMRU) 2016

- 74 Cosbau am fethiannau lluosog i ddychwelyd ffurflenni treth
75 Cosb am fethu â thalu treth mewn pryd
76 Cosbau am fethiannau lluosog i dalu treth mewn pryd

PENNOD 6

ACHOSION ARBENNIG

Grwpiau corfforaethol

- 77 Dynodi grŵp o gwmnïau
78 Amodau ar gyfer dynodi yn aelod o grŵp
79 Amrywio neu ganslo dynodiad
80 Adolygiadau ac apelau sy'n ymwneud â dynodi grwpiau o gwmnïau
81 Pŵer i wneud darpariaeth bellach ynglŷn â dynodi grwpiau o gwmnïau

Partneriaethau a chyrrff anghorfforedig

- 82 Cofrestru partneriaethau a chyrrff anghorfforedig a newidiadau mewn aelodaeth

CHAPTER 3

INVESTIGATION AND INFORMATION

- 59 Powers of inspection
- 60 Disclosure of information to WRA

CHAPTER 4

PENALTIES UNDER THIS ACT

Penalties relating to calculation of taxable weight of material

- 61 Penalty for failure to determine weight properly
- 62 Penalty for applying water discount incorrectly
- 63 Assessment of penalties under sections 61 and 62

Penalties relating to registration

- 64 Penalties for carrying out taxable operations without being registered
- 65 Reasonable excuse for non-compliance
- 66 Penalty for failure to comply with other requirements relating to registration
- 67 Assessment of penalties under sections 64 and 66

Penalties relating to non-disposal areas

- 68 Penalties relating to non-disposal areas
- 69 Assessment of penalties under section 68

General

- 70 Payment of penalties
- 71 Double jeopardy
- 72 Liability of personal representatives
- 73 Power to make regulations about penalties

CHAPTER 5

ADDITIONAL PENALTIES UNDER THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

- 74 Penalties for multiple failures to make tax returns
- 75 Penalty for failure to pay tax on time
- 76 Penalties for multiple failures to pay tax on time

CHAPTER 6

SPECIAL CASES

Corporate groups

- 77 Designation of group of companies
- 78 Conditions for designation as member of group
- 79 Variation or cancellation of designation
- 80 Reviews and appeals relating to designation of groups of companies
- 81 Power to make further provision about designation of groups of companies

Partnerships and unincorporated bodies

- 82 Registration of partnerships and unincorporated bodies and changes in membership

- 83 Dyletswyddau a rhwymedigaethau partneriaethau a chyrff anghorfforedig
 84 Pŵer i wneud darpariaeth bellach ynglŷn â phartneriaethau a chyrff anghorfforedig

Personau sy'n rhedeg busnes tirlenwi yn newid

- 85 Marwolaeth, analluedd ac ansolfedd
 86 Pŵer i wneud darpariaeth bellach ynglŷn â marwolaeth, analluedd ac ansolfedd
 87 Pŵer i wneud darpariaeth ynglŷn â throsglwyddo busnesau fel busnesau gweithredol

PENNOD 7

AMRYWIOL

Darpariaeth bellach mewn perthynas â'r dreth

- 88 Addasu contractau
 89 Pŵer i osod atebolrwydd eilaidd ar reolwyr safleoedd tirlenwi awdurdodedig
 90 Mân ddiwygiadau a diwygiadau canlyniadol i Ddeddf Casglu a Rheoli Trethi (Cymru) 2016
 91 Arfer pwerau a dyletswyddau Gweinidogion Cymru o dan y Ddeddf hon
Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi
 92 Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi

RHAN 6

DARPARIAETHAU TERFYNOL

- 93 Pŵer i wneud darpariaeth ganlyniadol a throsiannol etc.
 94 Rheoliadau o dan y Ddeddf hon: cyffredinol
 95 Rheoliadau sy'n newid cyfraddau treth
 96 Dehongli
 97 Dod i rym
 98 Enw byr

- Atodlen 1 – Deunydd Cymwys: Deunyddiau Penodedig ac Amodau
 Atodlen 2 – Yr Hyn sydd i'w Gynnwys yn y Gofrestr
 Atodlen 3 – Yr Hyn sydd i'w Gynnwys ar Anfoneb Dirlenwi
 Atodlen 4 – Mân Ddiwygiadau a Diwygiadau Canlyniadol i Ddeddf Casglu a Rheoli Trethi (Cymru) 2016

- 83 Duties and liabilities of partnerships and unincorporated bodies
84 Power to make further provision about partnerships and unincorporated bodies
Change in persons carrying on landfill business
85 Death, incapacity and insolvency
86 Power to make further provision about death, incapacity and insolvency
87 Power to make provision about transfers of businesses as going concerns

CHAPTER 7

MISCELLANEOUS

Further provision relating to the tax

- 88 Adjustment of contracts
89 Power to impose secondary liability on controllers of authorised landfill sites
90 Minor and consequential amendments to the Tax Collection and Management (Wales) Act 2016
91 Welsh Ministers' exercise of powers and duties under this Act
Landfill Disposals Tax Communities Scheme
92 Landfill Disposals Tax Communities Scheme

PART 6

FINAL PROVISIONS

- 93 Power to make consequential and transitional etc. provision
94 Regulations under this Act: general
95 Regulations changing tax rates
96 Interpretation
97 Coming into force
98 Short title

- Schedule 1 – Qualifying Material: Specified Materials and Conditions
Schedule 2 – Contents of Register
Schedule 3 – Contents of Landfill Invoice
Schedule 4 – Minor and Consequential Amendments to the Tax Collection and Management (Wales) Act 2016



Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017

Deddf Cynulliad Cenedlaethol Cymru i wneud darpariaeth ynghylch trethu gwarediadau deunydd fel gwastraff drwy dirlenwi; ac at ddibenion cysylltiedig. [7 Medi 2017]

Gan ei fod wedi ei basio gan Gynulliad Cenedlaethol Cymru ac wedi derbyn cydsyniad Ei Mawrhydi, deddfir fel a ganlyn:

RHAN 1

TROSOLWG

1 Trosolwg o'r Ddeddf

- (1) Mae'r Rhan hon yn darparu trosolwg o'r Ddeddf hon.
- (2) Mae Rhan 2—
 - (a) yn gwneud darpariaeth ar gyfer codi treth (treth gwarediadau tirlenwi) ar warediadau trethadwy,
 - (b) yn esbonio beth yw gwarediad trethadwy, ac
 - (c) yn gwneud darpariaeth ynghylch gwarediadau sydd wedi eu hesemptio rhag y dreth.
- (3) Mae Rhan 3 yn gwneud darpariaeth ynghylch sut y mae'r dreth i'w chodi ar warediadau trethadwy a wneir ar safleoedd tirlenwi awdurdodedig. Mae'n cynnwys darpariaeth ynghylch—
 - (a) y personau y mae'r dreth i'w chodi arnynt,
 - (b) sut y mae swm y dreth sydd i'w godi ar warediad trethadwy i'w gyfrifo,
 - (c) gwarediadau trethadwy y caniateir hawlio rhyddhad rhag y dreth ar eu cyfer,
 - (d) gofynion cofrestru a chyfrifyddu, ac



Landfill Disposals Tax (Wales) Act 2017

An Act of the National Assembly for Wales to make provision about the taxation of disposals of material as waste by way of landfill; and for connected purposes. [7 September 2017]

Having been passed by the National Assembly for Wales and having received the assent of Her Majesty, it is enacted as follows:

PART 1

OVERVIEW

1 Overview of Act

- (1) This Part provides an overview of this Act.
- (2) Part 2—
 - (a) makes provision for a tax (landfill disposals tax) to be charged on taxable disposals,
 - (b) explains what a taxable disposal is, and
 - (c) makes provision about disposals that are exempted from the tax.
- (3) Part 3 makes provision about how the tax is to be charged on taxable disposals made at authorised landfill sites. It includes provision about—
 - (a) the persons on whom the tax is chargeable,
 - (b) how the amount of tax chargeable on a taxable disposal is to be calculated,
 - (c) taxable disposals for which relief from the tax may be claimed,
 - (d) registration and accounting requirements, and

- (e) talu, adennill ac ad-dalu'r dreth.
- (4) Mae Rhan 4 yn gwneud darpariaeth ynghylch sut y mae'r dreth i'w chodi ar warediadau trethadwy a wneir mewn lleoedd heblaw safleoedd tirlenwi awdurdodedig. Mae'n cynnwys darpariaeth ynghylch—
- sut y mae swm y dreth sydd i'w godi ar warediad trethadwy i'w gyfrifo,
 - y personau y caniateir codi'r dreth arnynt,
 - y weithdrefn a ddefnyddir i godi treth ar berson,
 - talur dreth, ac
 - llog taliadau hwyr ar dreth nas talwyd.
- (5) Mae Rhan 5 yn gwneud darpariaeth atodol mewn cysylltiad â'r dreth. Mae'n cynnwys—
- darpariaeth sy'n galluogi rheoliadau i gael eu gwneud ynghylch amgylchiadau pan fo person i gael hawlogaeth i gredyd mewn cysylltiad â'r dreth,
 - darpariaeth ynghylch creu manau nad ydynt at ddibenion gwaredu o fewn safleoedd tirlenwi awdurdodedig,
 - darpariaeth ynghylch archwilio mangreoedd a rhannu gwybodaeth,
 - darpariaeth ynghylch cosbau,
 - darpariaeth ynghylch cymhwysiad darpariaethau'r Ddeddf hon a Deddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6) mewn achosion arbennig (er enghraifft, yn achos grwpiau corfforaethol, partneriaethau a chymdeithasau anghorfforedig), ac
 - darpariaeth ynghylch materion amrywiol eraill.
- (6) Mae Rhan 5 hefyd yn gwneud darpariaeth ar gyfer Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi.
- (7) Mae Rhan 6 yn cynnwys darpariaeth sy'n gymwys yn gyffredinol at ddibenion y Ddeddf hon (gan gynnwys darpariaeth ynghylch dehongli'r Ddeddf hon).

RHAN 2

Y DRETH A GWAREDIADAU TRETHADWY

PENNOD 1

TRETH GWAREDIADAU TIRLENWI

2 Y dreth

- Mae treth, o'r enw treth gwarediadau tirlenwi, i'w chodi ar warediadau trethadwy yn unol â'r Ddeddf hon.
- Awdurdod Cyllid Cymru ("ACC") sy'n gyfrifol am gasglu a rheoli'r dreth.
- Mae cyfeiriadau yn y Ddeddf hon at dreth (neu at y dreth) yn gyfeiriadau at dreth gwarediadau tirlenwi.

- (e) payment, recovery and repayment of the tax.
- (4) Part 4 makes provision about how the tax is to be charged on taxable disposals made at places other than authorised landfill sites. It includes provision about –
 - (a) how the amount of tax chargeable on a taxable disposal is to be calculated,
 - (b) the persons on whom the tax may be charged,
 - (c) the procedure by which tax is charged on a person,
 - (d) payment of the tax, and
 - (e) late payment interest on unpaid tax.
- (5) Part 5 makes supplementary provision in connection with the tax. It includes provision –
 - (a) enabling regulations to be made about circumstances in which a person is to be entitled to credit in respect of the tax,
 - (b) about the creation of non-disposal areas within authorised landfill sites,
 - (c) about the inspection of premises and information sharing,
 - (d) about penalties,
 - (e) about the application of the provisions of this Act and the Tax Collection and Management (Wales) Act 2016 (anaw 6) in special cases (for example, in the case of corporate groups, partnerships and unincorporated associations), and
 - (f) about other miscellaneous matters.
- (6) Part 5 also makes provision for a Landfill Disposals Tax Communities Scheme.
- (7) Part 6 contains provision that applies generally for the purposes of this Act (including provision about the interpretation of this Act).

PART 2

THE TAX AND TAXABLE DISPOSALS

CHAPTER 1

LANDFILL DISPOSALS TAX

2 The tax

- (1) A tax, to be known as landfill disposals tax, is to be charged on taxable disposals in accordance with this Act.
- (2) The Welsh Revenue Authority (“WRA”) is responsible for the collection and management of the tax.
- (3) References in this Act to tax (or to the tax) are references to landfill disposals tax.

PENNOD 2**GWAREDIADAU TRETHADWY****3 Gwarediadau trethadwy**

- (1) Gwneir gwarediad trethadwy pan fo'r holl amodau a ganlyn wedi eu bodloni.
- (2) Amod 1 yw bod deunydd yn cael ei waredu drwy dirlenwi (gweler adran 4).
- (3) Amod 2 yw naill ai –
 - (a) bod y tir lle y gwneir y gwarediad yn safle tirlenwi awdurdodedig, neu'n rhan o safle o'r fath (gweler adran 5(1)), neu
 - (b) bod trwydded amgylcheddol yn ofynnol ar gyfer y gwarediad (gweler adran 5(2)) ond nad yw'r tir lle y'i gwneir yn safle tirlenwi awdurdodedig, nac yn rhan o safle o'r fath.
- (4) Amod 3 yw bod y gwarediad yn warediad o'r deunydd fel gwastraff (gweler adrannau 6 a 7).
- (5) Amod 4 yw bod y gwarediad yn cael ei wneud yng Nghymru.
- (6) Gweler hefyd adran 8 ar gyfer mathau o weithgarwch safle tirlenwi penodedig sydd i'w trin fel gwarediadau trethadwy (pa un a fodlonir yr amodau uchod ai peidio).

4 Gwaredu deunydd drwy dirlenwi

- (1) Gwaredir deunydd drwy dirlenwi os caiff deunydd –
 - (a) ei ddodi ar wyneb y tir neu ar strwythur sydd wedi ei osod yn y tir, neu
 - (b) ei ddodi o dan wyneb y tir (er enghraifft, mewn ceudod megis ogof neu gloddfa).
- (2) Mae is-adran (1) yn gymwys pa un a osodir y deunydd mewn cynhwysydd cyn ei ddodi ai peidio.
- (3) Caiff rheoliadau addasu ystyr gwaredu deunydd drwy dirlenwi (gan gynnwys drwy ddiwygio'r adran hon neu unrhyw ddeddfiad arall sy'n ymwneud â'r dreth).

5 Safleoedd tirlenwi awdurdodedig a thrwyddedau amgylcheddol

- (1) Mae tir yn safle tirlenwi awdurdodedig os yw trwydded amgylcheddol sy'n awdurdodi gwaredu deunydd drwy dirlenwi mewn grym mewn perthynas â'r tir.
- (2) Trwydded a roddir o dan reoliadau a wneir o dan adran 2 o Ddeddf Atal a Rheoli Llygredd 1999 (p. 24) yw trwydded amgylcheddol.

6 Gwaredu deunydd fel gwastraff

- (1) Gwaredir deunydd fel gwastraff os yw'r person sy'n gyfrifol am y gwarediad yn bwriadu bwrw'r deunydd o'r neilltu.
- (2) Gellir dod i'r casgliad bod bwriad i fwrw deunydd o'r neilltu ar sail amgylchiadau ei waredu, ac yn benodol ar sail y ffaith (os digwydd hynny) bod y deunydd wedi ei ddodi mewn man gwarediadau tirlenwi.
- (3) Nid yw'r canlynol i'w trin fel pe baent yn anghyson â bwriad i fwrw deunydd o'r neilltu –

CHAPTER 2

TAXABLE DISPOSALS

3 Taxable disposals

- (1) A taxable disposal is made when all of the following conditions are met.
- (2) Condition 1 is that there is a disposal of material by way of landfill (see section 4).
- (3) Condition 2 is that either –
 - (a) the land where the disposal is made is, or forms part of, an authorised landfill site (see section 5(1)), or
 - (b) the disposal requires an environmental permit (see section 5(2)) but the land where it is made is not, and does not form part of, an authorised landfill site.
- (4) Condition 3 is that the disposal is a disposal of the material as waste (see sections 6 and 7).
- (5) Condition 4 is that the disposal is made in Wales.
- (6) See also section 8 for specified landfill site activities that are to be treated as taxable disposals (whether or not the above conditions are met).

4 Disposal of material by way of landfill

- (1) There is a disposal of material by way of landfill if material is –
 - (a) deposited on the surface of land or on a structure set into the surface, or
 - (b) deposited under the surface of land (for example, in a cavity such as a cavern or mine).
- (2) Subsection (1) applies whether or not the material is placed in a container before it is deposited.
- (3) Regulations may modify the meaning of a disposal of material by way of landfill (including by amending this section or any other enactment relating to the tax).

5 Authorised landfill sites and environmental permits

- (1) Land is an authorised landfill site if an environmental permit authorising disposals of material by way of landfill is in force in relation to the land.
- (2) An environmental permit is a permit granted under regulations made under section 2 of the Pollution Prevention and Control Act 1999 (c. 24).

6 Disposal of material as waste

- (1) A disposal of material is a disposal of it as waste if the person responsible for the disposal intends to discard the material.
- (2) An intention to discard material may be inferred from the circumstances of its disposal, and in particular from the fact (where it is the case) that the material is deposited in a landfill disposal area.
- (3) The following are not to be treated as inconsistent with an intention to discard material –

- (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).
- (4) Caiff rheoliadau addasu ystyr gwaredu deunydd fel gwastraff (gan gynnwys drwy ddiwygio'r adran hon neu unrhyw ddeddfiad arall sy'n ymwneud â'r dreth).

7 **Gwaredu deunydd fel gwastraff: person sy'n gyfrifol am warediad**

- (1) Mae'r adran hon yn nodi pwy yw'r person sy'n gyfrifol am warediad at ddibenion adran 6.
- (2) Yn achos gwarediad a wneir ar safle tirlenwi awdurdodedig, y person sy'n gyfrifol am y gwarediad yw'r person sy'n weithredwr y safle ar adeg y gwarediad.
- (3) Ond os gwneir y gwarediad heb ganiatâd y gweithredwr, y person sy'n gyfrifol am y gwarediad yw'r person sy'n gwneud y gwarediad.
- (4) Gweithredwr safle tirlenwi awdurdodedig yw deiliad y drwydded amgylcheddol sy'n awdurdodi gwaredu deunydd drwy dirlenwi ar y safle.
- (5) Yn achos gwarediad a wneir yn rhywle nad yw'n safle tirlenwi awdurdodedig, nac yn rhan o safle o'r fath, y person sy'n gyfrifol am y gwarediad yw'r person sy'n gwneud y gwarediad.

8 **Gweithgarwch safle tirlenwi i'w drin fel gwarediad trethadwy**

- (1) Mae cyflawni gweithgarwch safle tirlenwi penodedig yng Nghymru i'w drin fel gwarediad trethadwy o'r deunydd y cyflawnir y gweithgarwch mewn perthynas ag ef (pa un a fodlonir yr amodau yn adran 3 ai peidio).
- (2) Mae'r gwarediad trethadwy i'w drin fel pe bai wedi ei wneud pan gyflawnir y gweithgarwch safle tirlenwi penodedig am y tro cyntaf mewn perthynas â'r deunydd.
- (3) Mae'r canlynol yn fathau o weithgarwch safle tirlenwi penodedig pan gânt eu cyflawni ar safle tirlenwi awdurdodedig –
 - (a) defnyddio deunydd i greu ffordd dros dro sy'n rhoi mynediad i fan gwarediadau tirlenwi neu i gynnal a chadw ffordd o'r fath;
 - (b) defnyddio deunydd i greu arwyneb solet dros dro neu i gynnal a chadw arwyneb o'r fath;
 - (c) defnyddio deunydd i greu bwnd cell neu i gynnal a chadw bwnd o'r fath;
 - (d) defnyddio deunydd (heblaw deunydd sy'n bodoli'n naturiol a echdynnir o'r safle) i greu bwnd sgrinio dros dro neu i gynnal a chadw bwnd o'r fath;
 - (e) defnyddio deunydd i orchuddio man gwarediadau tirlenwi yn ystod cyfnod pan fo gwarediadau tirlenwi yn peidio dros dro;
 - (f) gosod deunydd mewn man gwarediadau tirlenwi i ddarparu sylfaen ar gyfer unrhyw beth a ddefnyddir i leinio, i gapio neu i ddraenio'r man hwnnw, neu er mwyn atal difrod i unrhyw beth o'r fath;

- (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).
- (4) Regulations may modify the meaning of a disposal of material as waste (including by amending this section or any other enactment relating to the tax).

7 Disposal of material as waste: person responsible for disposal

- (1) This section identifies the person responsible for a disposal of material for the purposes of section 6.
- (2) In the case of a disposal made at an authorised landfill site, the person responsible for the disposal is the person who is the operator of the site at the time of the disposal.
- (3) But if the disposal is made without the permission of the operator, the person responsible for the disposal is the person who makes the disposal.
- (4) The operator of an authorised landfill site is the holder of the environmental permit authorising disposals of material by way of landfill at the site.
- (5) In the case of a disposal made at a place that is not, and does not form part of, an authorised landfill site, the person responsible for the disposal is the person who makes the disposal.

8 Landfill site activities to be treated as taxable disposals

- (1) The carrying out of a specified landfill site activity in Wales is to be treated as a taxable disposal of the material in relation to which the activity is carried out (whether or not the conditions in section 3 are met).
- (2) The taxable disposal is to be treated as being made when the specified landfill site activity is first carried out in relation to the material.
- (3) The following are specified landfill site activities when carried out at an authorised landfill site—
 - (a) using material to create or maintain a temporary road giving access to a landfill disposal area;
 - (b) using material to create or maintain a temporary hard standing;
 - (c) using material to create or maintain a cell bund;
 - (d) using material (other than naturally occurring material extracted from the site) to create or maintain a temporary screening bund;
 - (e) using material to cover a landfill disposal area during a temporary cessation in landfill disposals;
 - (f) placing material in a landfill disposal area to provide a base for, or prevent damage to, anything used to line, cap or drain that area;

- (g) cadw deunydd mewn man nad yw at ddibenion gwaredu y tu hwnt i ddiwedd y cyfnod hwyaf a bennir yn yr hysbysiad sy'n dynodi'r man o dan adran 55, oni bai yr ymdrinnir â'r deunydd yn unol â chytundeb o dan adran 56(4)(a);
 - (h) storio lludw (er enghraifft, lludw sy'n codi a lludw gwaelod);
 - (i) defnyddio deunydd mewn gwaith adfer.
- (4) Yn is-adran (3) –
- ystyr "arwyneb solet" ("*hard standing*") yw sylfaen y cyflawnir gweithgarwch safle tirlenwi arni;
- ystyr "bwnd cell" ("*cell bund*") yw strwythur mewn man gwarediadau tirlenwi sy'n gwahanu symiau o ddeunydd a ddodir yn y man hwnnw;
- ystyr "bwnd sgrinio" ("*screening bund*") yw strwythur, pa un ai uwchben y ddaear neu dan ddaear, ar gyfer diogelu neu guddio gweithgarwch safle tirlenwi neu leihau sŵn;
- ystyr "gwaith adfer" ("*restoration work*") yw gwaith a wneir i adfer safle tirlenwi awdurdodedig (neu unrhyw ran o'r safle) at ddefnydd ac eithrio gwneud gwarediadau tirlenwi; ond nid yw gwaith i adfer man gwarediadau tirlenwi yn waith adfer oni chaiff ei wneud ar ôl i'r man gael ei gapio.
- (5) Caiff rheoliadau –
- (a) darparu bod gweithgarwch safle tirlenwi i fod yn weithgarwch safle tirlenwi penodedig,
 - (b) addasu'r disgrifiad o weithgarwch safle tirlenwi penodedig, neu
 - (c) darparu bod gweithgarwch i beidio â bod yn weithgarwch safle tirlenwi penodedig.
- (6) Caiff y rheoliadau ddiwygio'r adran hon neu unrhyw ddeddfiad arall sy'n ymwneud â'r dreth.

PENNOD 3

GWAREDIADAU ESEMPT

9 Esemptiadau: cyffredinol

- (1) Mae'r Bennod hon yn darparu esemptiad rhag treth ar gyfer gwarediadau deunydd penodol a fyddai fel arall i'w trin fel gwarediadau trethadwy.
- (2) Nid yw gwarediad deunydd sy'n esempt rhag treth yn warediad trethadwy.
- (3) Yn y Bennod hon, mae cyfeiriadau at warediad deunydd yn cynnwys cyflawni gweithgarwch safle tirlenwi penodedig mewn perthynas â deunydd.

10 Gwarediadau lluosog deunydd ar yr un safle

Mae gwarediad deunydd yn esempt rhag treth i'r graddau –

- (a) y mae'n warediad deunydd sydd eisoes wedi ei gynnwys mewn gwarediad trethadwy –
 - (i) a wnaed ar safle tirlenwi awdurdodedig, a

- (g) keeping material in a non-disposal area beyond the end of the maximum period specified in the notice designating the area under section 55, unless the material is dealt with in accordance with an agreement under section 56(4)(a);
 - (h) storing ashes (for example, fly ash and bottom ash);
 - (i) using material in restoration work.
- (4) In subsection (3) –
- “cell bund” (*“bwnd cell”*) means a structure within a landfill disposal area which separates quantities of material deposited in that area;
- “hard standing” (*“arwyneb solet”*) means a base on which a landfill site activity is carried out;
- “restoration work” (*“gwaith adfer”*) means work carried out to restore an authorised landfill site (or any part of the site) to a use other than making landfill disposals; but work carried out to restore a landfill disposal area is restoration work only if it is carried out after the area has been capped;
- “screening bund” (*“bwnd sgrinio”*) means a structure, whether above or below ground, for protecting or concealing a landfill site activity or reducing noise.
- (5) Regulations may –
- (a) provide that a landfill site activity is to be a specified landfill site activity,
 - (b) modify the description of a specified landfill site activity, or
 - (c) provide that an activity is to cease to be a specified landfill site activity.
- (6) The regulations may amend this section or any other enactment relating to the tax.

CHAPTER 3

EXEMPT DISPOSALS

9 Exemptions: general

- (1) This Chapter provides exemption from tax for certain disposals of material which would otherwise be treated as taxable disposals.
- (2) A disposal of material that is exempt from tax is not a taxable disposal.
- (3) In this Chapter, references to a disposal of material include the carrying out of a specified landfill site activity in relation to material.

10 Multiple disposals of material at same site

A disposal of material is exempt from tax to the extent that –

- (a) it is a disposal of material which has already been included in a taxable disposal –
 - (i) which was made at an authorised landfill site, and

- (ii) yr oedd treth i'w chodi mewn cysylltiad ag ef, a
- (b) y'i gwneir ar yr un safle tirlenwi awdurdodedig â'r gwarediad trethadwy hwnnw.

11 Mynwentydd anifeiliaid anwes

- (1) Mae gwarediad deunydd yn esempt rhag treth—
 - (a) os yw'n warediad deunydd sy'n weddillion anifeiliaid anwes meirw (ac unrhyw gynhwysydd neu ddeunydd y cynhwysir y gweddillion ynddo), a dim arall, a
 - (b) os y'i gwneir ar safle tirlenwi awdurdodedig sy'n bodloni'r amod yn is-adran (2).
- (2) Yr amod yw na wnaed unrhyw warediadau tirlenwi ar y safle yn ystod y cyfnod perthnasol, heblaw am warediadau deunydd sy'n weddillion anifeiliaid anwes meirw (ac unrhyw gynhwysydd neu ddeunydd y cynhwysir y gweddillion ynddo), a dim arall.
- (3) Y cyfnod perthnasol yw'r cyfnod—
 - (a) sy'n dechrau â'r diwrnod y daw'r adran hon i rym, neu â'r diwrnod y daw'r safle yn safle tirlenwi awdurdodedig, pa un bynnag yw'r diweddaraf, a
 - (b) sy'n dod i ben yn union cyn y gwarediad a grybwyllir yn is-adran (1).

12 Pŵer i addasu esemptiadau

- (1) Caiff rheoliadau—
 - (a) creu esemptiad ychwanegol rhag treth,
 - (b) addasu esemptiad presennol, neu
 - (c) dileu esemptiad.
- (2) Caiff y rheoliadau ddarparu i esemptiad fod yn gymwys yn ddarostyngedig i amodau (er enghraifft, amod sy'n ei gwneud yn ofynnol i ACC gael ei hysbysu cyn y gwneir gwarediad).
- (3) Caiff y rheoliadau ddiwygio unrhyw ddeddfiad sy'n ymwneud â'r dreth.

RHAN 3

GWAREDIADAU TRETHADWY A WNEIR AR SAFLEOEDD TIRLENWI AWDURDODEDIG

PENNOD 1

PERSONAU Y MAE'R DRETH I'W CHODI ARNYNT

13 Personau y mae'r dreth i'w chodi arnynt

Mae'r dreth sydd i'w chodi ar warediad trethadwy deunydd a wneir ar safle tirlenwi awdurdodedig i'w chodi ar y person sy'n weithredwr y safle ar adeg y gwarediad (pa un a yw'r gweithredwr yn gwneud y gwarediad neu'n caniatáu ei wneud ai peidio).

- (ii) in respect of which tax was chargeable, and
- (b) it is made at the same authorised landfill site as that taxable disposal.

11 Pet cemeteries

- (1) A disposal of material is exempt from tax if—
 - (a) it is a disposal of material consisting entirely of the remains of dead pets (and any container or material in which the remains are contained), and
 - (b) it is made at an authorised landfill site which meets the condition in subsection (2).
- (2) The condition is that no landfill disposals were made at the site during the relevant period other than disposals of material consisting entirely of the remains of dead pets (and any container or material in which the remains are contained).
- (3) The relevant period is the period which—
 - (a) begins with the day on which this section comes into force, or on which the site becomes an authorised landfill site, whichever is later, and
 - (b) ends immediately before the disposal mentioned in subsection (1).

12 Power to modify exemptions

- (1) Regulations may—
 - (a) create an additional exemption from tax,
 - (b) modify an existing exemption, or
 - (c) remove an exemption.
- (2) The regulations may provide for an exemption to apply subject to conditions (for example, a condition requiring WRA to be notified before a disposal is made).
- (3) The regulations may amend any enactment relating to the tax.

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 1

PERSONS CHARGEABLE TO TAX

13 Persons chargeable to tax

Tax chargeable on a taxable disposal of material made at an authorised landfill site is chargeable on the person who is the operator of the site at the time of the disposal (whether or not the operator makes the disposal or permits it to be made).

PENNOD 2**Y DRETH SYDD I'W CHODI AR WAREDIADAU TRETHADWY***Cyfrifo'r dreth sydd i'w chodi***14 Cyfrifo'r dreth sydd i'w chodi ar warediad trethadwy**

- (1) Mae'r adran hon yn gymwys i warediad trethadwy deunydd a wneir ar safle tirlenwi awdurdodedig.
- (2) Mae swm y dreth sydd i'w godi ar y gwarediad i'w gyfrifo drwy luosi pwysau trethadwy'r deunydd mewn tunelli â'r gyfradd safonol.
- (3) Y gyfradd safonol yw'r gyfradd y dunnell a ragnodir at ddibenion is-adran (2) mewn rheoliadau.
- (4) Nid yw is-adran (2) yn gymwys i'r gwarediad os yw'r deunydd a waredir—
 - (a) yn gyfan gwbl ar ffurf un neu ragor o ddeunyddiau cymwys (gweler adran 15), neu
 - (b) yn gymysgedd cymwys o ddeunyddiau (gweler adran 16).
- (5) Yn lle hynny, mae swm y dreth sydd i'w godi ar warediad o'r disgrifiad hwnnw i'w gyfrifo drwy luosi pwysau trethadwy'r deunydd mewn tunelli â'r gyfradd is.
- (6) Y gyfradd is yw'r gyfradd y dunnell a ragnodir at ddibenion is-adran (5) mewn rheoliadau.
- (7) Caiff rheoliadau o dan is-adran (3) neu (6) ragnodi cyfraddau gwahanol ar gyfer disgrifiadau gwahanol o ddeunydd.
- (8) Gweler adran 18 am ddarpariaeth ynghylch sut y mae pwysau trethadwy'r deunydd mewn gwarediad trethadwy i'w gyfrifo.

*Deunyddiau cymwys a chymysgeddau cymwys o ddeunyddiau***15 Deunydd cymwys**

- (1) Deunydd cymwys yw deunydd y mae'r gofynion a ganlyn wedi eu bodloni mewn perthynas ag ef.

Gofyniad 1

Mae'r deunydd wedi ei bennu yn y Tabl yn Atodlen 1.

Gofyniad 2

Mae pob amod yn y Tabl yn Atodlen 1 sy'n gymwys mewn perthynas â'r deunydd (os oes rhai) wedi ei fodloni.

Gofyniad 3

Ceir—

- (a) os yw disgrifiad ysgrifenedig o'r deunydd yn ofynnol yn rhinwedd adran 34(1)(c)(ii) o Ddeddf Diogelu'r Amgylchedd 1990 (p. 43), ddisgrifiad ysgrifenedig o'r math sy'n ofynnol, neu

CHAPTER 2

TAX CHARGEABLE ON TAXABLE DISPOSALS

Calculation of tax chargeable

14 Calculation of tax chargeable on taxable disposal

- (1) This section applies to a taxable disposal of material made at an authorised landfill site.
- (2) The amount of tax chargeable on the disposal is to be calculated by multiplying the taxable weight of the material in tonnes by the standard rate.
- (3) The standard rate is the rate per tonne prescribed for the purposes of subsection (2) in regulations.
- (4) Subsection (2) does not apply to the disposal if the material disposed of—
 - (a) consists entirely of one or more qualifying materials (see section 15), or
 - (b) is a qualifying mixture of materials (see section 16).
- (5) The amount of tax chargeable on a disposal of that description is instead to be calculated by multiplying the taxable weight of the material in tonnes by the lower rate.
- (6) The lower rate is the rate per tonne prescribed for the purposes of subsection (5) in regulations.
- (7) Regulations under subsection (3) or (6) may prescribe different rates for different descriptions of material.
- (8) See section 18 for provision about how the taxable weight of the material in a taxable disposal is to be calculated.

Qualifying materials and qualifying mixtures of materials

15 Qualifying material

- (1) Qualifying material is material in respect of which the following requirements are met.

Requirement 1

The material is specified in the Table in Schedule 1.

Requirement 2

Each condition in the Table in Schedule 1 that applies in respect of the material is met (if any).

Requirement 3

There is—

- (a) if a written description of the material is required by virtue of section 34(1)(c)(ii) of the Environmental Protection Act 1990 (c. 43), a written description of the kind required, or

- (b) os nad yw disgrifiad ysgrifenedig o'r deunydd yn ofynnol yn rhinwedd yr adran honno, dystiolaeth arall,

y gellir penderfynu ar ei sail bod gofyniad 1 a 2 wedi eu bodloni.

- (2) Caiff rheoliadau ddiwygio Atodlen 1.

16 Cymysgeddau cymwys o ddeunyddiau

- (1) Cymysgedd cymwys o ddeunyddiau yw cymysgedd y mae'r gofynion a ganlyn wedi eu bodloni mewn perthynas ag ef.

Gofyniad 1

Mae'r cymysgedd ar ffurf –

- (a) un deunydd cymwys neu ragor, a
 (b) swm bychan o un deunydd anghymwys neu ragor sy'n atodol i'r deunyddiau cymwys.

Gofyniad 2

Ceir –

- (a) os yw disgrifiad ysgrifenedig o'r cymysgedd yn ofynnol yn rhinwedd adran 34(1)(c)(ii) o Ddeddf Diogelu'r Amgylchedd 1990 (p. 43), ddisgrifiad ysgrifenedig o'r math sy'n ofynnol, neu
 (b) os nad yw disgrifiad ysgrifenedig o'r cymysgedd yn ofynnol yn rhinwedd yr adran honno, dystiolaeth arall,

y gellir penderfynu ar ei sail bod gofyniad 1 wedi ei fodloni.

Gofyniad 3

Nid yw'r deunyddiau anghymwys wedi eu cymysgu'n fwriadol â'r deunyddiau cymwys at ddibenion –

- (a) gwaredu, neu
 (b) materion sy'n ymwneud â pharatoi i waredu.

Gofyniad 4

Nid yw'r deunyddiau anghymwys yn cynnwys unrhyw ddeunydd a ragnodir fel deunydd na chaniateir ei gynnwys mewn cymysgedd cymwys o ddeunyddiau.

Gofyniad 5

Nid yw'r cymysgedd yn wastraff peryglus o fewn ystyr Cyfarwyddeb 2008/98/EC Senedd Ewrop a'r Cyngor ar wastraff dyddiedig 19 Tachwedd 2008.

Gofyniad 6

Ni wnaed unrhyw drefniadau mewn cysylltiad â'r cymysgedd y mae osgoi atebolrwydd i'r dreth yn brif ddiben iddynt, neu'n un o'u prif ddibenion.

- (b) if no written description of the material is required by virtue of that section, other evidence,

from which it can be determined that requirements 1 and 2 are met.

- (2) Regulations may amend Schedule 1.

16 Qualifying mixtures of materials

- (1) A qualifying mixture of materials is a mixture in respect of which the following requirements are met.

Requirement 1

The mixture consists of—

- (a) one or more qualifying materials, and
- (b) a small amount of one or more non-qualifying materials that is incidental to the qualifying materials.

Requirement 2

There is—

- (a) if a written description of the mixture is required by virtue of section 34(1)(c)(ii) of the Environmental Protection Act 1990 (c. 43), a written description of the kind required, or
- (b) if no written description of the mixture is required by virtue of that section, other evidence,

from which it can be determined that requirement 1 is met.

Requirement 3

The non-qualifying materials have not been mixed with the qualifying materials deliberately for the purposes of—

- (a) disposal, or
- (b) matters preparatory to disposal.

Requirement 4

The non-qualifying materials do not include any material prescribed as material that must not be included in a qualifying mixture of materials.

Requirement 5

The mixture is not hazardous waste within the meaning of Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste.

Requirement 6

No arrangements have been made in respect of the mixture that have, as their main purpose, or as one of their main purposes, the avoidance of liability to the tax.

Gofyniad 7

Os yw'r cymysgedd yn gyfan gwbl ar ffurf gronynnau mân, mae unrhyw ofyniad a ragnodir o dan adran 17(1) (naill ai mewn perthynas â chymysgeddau yn gyffredinol neu mewn perthynas â chymysgeddau o'r disgrifiad penodol hwnnw) wedi ei fodloni mewn cysylltiad â'r cymysgedd.

- (2) At ddibenion gofyniad 1 –
 - (a) rhaid ystyried pwysau a chyfaint y deunyddiau anghymwys wrth benderfynu a yw swm y deunyddiau hynny i'w drin fel swm bychan ai peidio;
 - (b) rhaid ystyried potensial y deunyddiau anghymwys i beri niwed wrth benderfynu a yw'r deunyddiau hynny i'w trin fel pe baent yn atodol i'r deunyddiau cymwys ai peidio.
- (3) Caiff rheoliadau ddarparu nad yw swm o ddeunyddiau anghymwys i'w drin fel swm bychan at ddibenion gofyniad 1 os yw'n fwy na chanran ragnodedig o'r cymysgedd o ddeunyddiau (yn ôl pwysau neu gyfaint neu'r ddau).
- (4) Caiff rheoliadau ddiwygio'r adran hon er mwyn –
 - (a) ychwanegu gofyniad pellach at is-adran (1),
 - (b) addasu gofyniad presennol,
 - (c) dileu gofyniad, neu
 - (d) gwneud darpariaeth bellach ynghylch materion y mae'n rhaid eu hystyried neu y caniateir eu hystyried at ddibenion penderfynu a yw gofyniad wedi ei fodloni, neu addasu neu ddileu darpariaeth bresennol ynghylch y materion hynny.
- (5) Yn yr adran hon –

ystyr “deunydd anghymwys” (“*non-qualifying material*”) yw deunydd nad yw'n ddeunydd cymwys;

mae i “gronynnau mân” (“*fines*”) yr ystyr a roddir yn adran 17(6);

ystyr “rhagnodedig” (“*prescribed*”) yw wedi ei ragnodi mewn rheoliadau;

mae i “trefniant” (“*arrangement*”) yr ystyr a roddir yn adran 81B(3) o DCRhT.

17 Cymysgedd cymwys o ddeunyddiau: gronynnau mân

- (1) Caiff rheoliadau ragnodi gofynion y mae'n rhaid eu bodloni (yn ychwanegol at ofynion 1 i 6 yn adran 16) er mwyn i gymysgedd o ddeunyddiau sy'n cynnwys dim ond gronynnau mân gael ei drin fel cymysgedd cymwys o ddeunyddiau.
- (2) Caiff y rheoliadau ddarparu (ymysg pethau eraill) bod –
 - (a) rhaid i'r cymysgedd fod wedi tarddu mewn modd rhagnodedig (er enghraifft, drwy broses trin gwastraff ragnodedig);
 - (b) rhaid bod tystiolaeth ragnodedig ynglŷn â natur y gronynnau mân yn y cymysgedd;
 - (c) rhaid i gamau rhagnodedig fod wedi eu cymryd mewn perthynas â'r cymysgedd (naill ai gan weithredwr safle tirlenwi awdurdodedig neu gan unrhyw berson arall);

Requirement 7

If the mixture consists entirely of fines, any requirement prescribed under section 17(1) (either in relation to mixtures generally or in relation to mixtures of that particular description) is met in respect of the mixture.

- (2) For the purposes of requirement 1 –
 - (a) both the weight and the volume of the non-qualifying materials must be taken into account in determining whether the amount of those materials is to be treated as a small amount;
 - (b) the potential that the non-qualifying materials have to cause harm must be taken into account in determining whether those materials are to be treated as incidental to the qualifying materials.
- (3) Regulations may provide that an amount of non-qualifying materials is not to be treated as a small amount for the purposes of requirement 1 if it constitutes more than a prescribed percentage of the mixture of materials (by weight or volume or both).
- (4) Regulations may amend this section to –
 - (a) add a further requirement to subsection (1),
 - (b) modify an existing requirement,
 - (c) remove a requirement, or
 - (d) make further provision about matters that must or may be taken into account for the purposes of determining whether a requirement is met, or modify or remove existing provision about those matters.
- (5) In this section –
 - “arrangement” (*“trefniant”*) has the meaning given in section 81B(3) of TCMA;
 - “fines” (*“gronynnau mân”*) has the meaning given in section 17(6);
 - “non-qualifying material” (*“deunydd anghymwys”*) means a material that is not a qualifying material;
 - “prescribed” (*“rhagnodedig”*) means prescribed in regulations.

17 Qualifying mixture of materials: fines

- (1) Regulations may prescribe requirements that must be met (in addition to requirements 1 to 6 in section 16) in order for a mixture of materials consisting entirely of fines to be treated as a qualifying mixture of materials.
- (2) The regulations may provide (among other things) –
 - (a) that the mixture must originate in a prescribed way (for example, by means of a prescribed waste treatment process);
 - (b) that there must be prescribed evidence regarding the nature of the fines in the mixture;
 - (c) that prescribed steps must have been taken in relation to the mixture (either by the operator of an authorised landfill site or by any other person);

- (d) rhaid bod tystiolaeth ragnodedig ynglŷn â chymryd y camau hynny;
 - (e) rhaid i'r cymysgedd roi canlyniad rhagnodedig os cynhelir prawf rhagnodedig arno.
- (3) Pan wneir rheoliadau o dan is-adran (2)(e), caiff rheoliadau hefyd wneud darpariaeth gysylltiedig, gan gynnwys (ymysg pethau eraill) ddarpariaeth—
- (a) sy'n ei gwneud yn ofynnol i weithredwr safle tirlenwi awdurdodedig gynnal y prawf rhagnodedig ("y prawf") ar gymysgeddau rhagnodedig o ronynnau mân;
 - (b) sy'n pennu pryd y mae'n rhaid i'r gweithredwr wneud hynny;
 - (c) sy'n galluogi ACC—
 - (i) i gyfarwyddo'r gweithredwr i gynnal y prawf ar bob cymysgedd o ronynnau mân a ddygir ar y safle, neu ar ddisgrifiadau penodol o'r cymysgeddau hynny o ronynnau mân;
 - (ii) i gynnal y prawf ei hun ar unrhyw gymysgedd o ronynnau mân a ddygir ar y safle;
 - (d) sy'n ei gwneud yn ofynnol i ACC a'r gweithredwr—
 - (i) cadw tystiolaeth ragnodedig mewn cysylltiad â'r prawf, a
 - (ii) ei storio'n ddiogel am gyfnod rhagnodedig;
 - (e) sy'n ei gwneud yn ofynnol i'r gweithredwr ddarparu gwybodaeth ragnodedig i ACC mewn cysylltiad â'r prawf—
 - (i) ar gyfnodau rhagnodedig, a
 - (ii) yn y ffurf a'r modd rhagnodedig;
 - (f) sy'n ei gwneud yn ofynnol neu'n caniatáu i'r gweithredwr gymryd camau rhagnodedig os yw cymysgedd o ronynnau mân yn methu'r prawf;
 - (g) sy'n gwahardd cymysgeddau rhagnodedig o ronynnau mân rhag cael eu trin fel cymysgeddau cymwys o ddeunyddiau mewn amgylchiadau rhagnodedig.
- (4) Caiff rheoliadau o dan is-adran (3) wneud darpariaeth ar gyfer—
- (a) cosbau, neu
 - (b) adolygiadau ac apelau,
- mewn cysylltiad ag unrhyw ddarpariaeth a wneir o dan yr is-adran honno; a phan fyddant yn gwneud hynny, cânt ddiwygio neu gymhwyso (gydag addasiadau neu hebddynt) unrhyw ddeddfiad sy'n ymwneud â'r dreth.
- (5) Caiff unrhyw reoliadau o dan yr adran hon, ac eithrio rheoliadau sy'n rhoi pwerau i ACC neu'n gosod dyletswyddau arno, wneud darpariaeth drwy gyfeirio at bethau a bennir mewn hysbysiad a gyhoeddwyd gan ACC (ac nad yw wedi ei dynnu'n ôl drwy hysbysiad a gyhoeddwyd wedi hynny).
- (6) Yn yr adran hon—
- ystyr "gronynnau mân" ("*fines*") yw gronynnau a gynhyrchir gan broses trin gwastraff sy'n cynnwys elfen fecanyddol;
 - ystyr "rhagnodedig" ("*prescribed*") yw wedi ei ragnodi mewn reoliadau.

- (d) that there must be prescribed evidence regarding the taking of those steps;
 - (e) that the mixture must give a prescribed result if subjected to a prescribed test.
- (3) Where regulations are made under subsection (2)(e), regulations may also make connected provision, including (among other things) provision –
- (a) requiring the operator of an authorised landfill site to carry out the prescribed test (“the test”) on prescribed mixtures of fines;
 - (b) specifying when the operator must do so;
 - (c) enabling WRA –
 - (i) to direct the operator to carry out the test on all mixtures of fines brought onto the site, or on particular descriptions of those mixtures of fines;
 - (ii) to carry out the test itself on any mixture of fines brought onto the site;
 - (d) requiring the operator and WRA –
 - (i) to keep prescribed evidence in connection with the test, and
 - (ii) to preserve it for a prescribed period;
 - (e) requiring the operator to provide prescribed information to WRA in connection with the test –
 - (i) at prescribed intervals;
 - (ii) in the prescribed form and manner;
 - (f) requiring or permitting the operator to take prescribed steps if a mixture of fines fails the test;
 - (g) prohibiting prescribed mixtures of fines from being treated as qualifying mixtures of materials in prescribed circumstances.
- (4) Regulations under subsection (3) may make provision for –
- (a) penalties, or
 - (b) reviews and appeals,
- in connection with any provision made under that subsection; and where they do so, they may amend or apply (with or without modifications) any enactment relating to the tax.
- (5) Any regulations under this section, other than regulations conferring powers or imposing duties on WRA, may make provision by reference to things specified in a notice published by WRA (and not withdrawn by a subsequent published notice).
- (6) In this section –
- “fines” (“*gronynnau mân*”) means particles produced by a waste treatment process that involves mechanical treatment;
 - “prescribed” (“*rhagnodedig*”) means prescribed in regulations.

*Pwysau trethadwy deunydd***18 Pwysau trethadwy deunydd mewn gwarediad trethadwy**

- (1) Mewn perthynas â phwysau trethadwy'r deunydd mewn gwarediad trethadwy a wneir ar safle tirlenwi awdurdodedig –
 - (a) rhaid i weithredwr y safle lle y gwneir y gwarediad trethadwy ei gyfrifo;
 - (b) caiff ACC ei gyfrifo os yw o'r farn ei bod yn briodol gwneud hynny.
- (2) Mae'r pwysau trethadwy i'w gyfrifo –
 - (a) yn unol ag adran 19, os y'i cyfrifir gan y gweithredwr;
 - (b) yn unol ag adran 22, os y'i cyfrifir gan ACC.
- (3) Pwysau trethadwy'r deunydd at ddibenion adran 14(2) a (5) –
 - (a) pan na fo ffurflen dreth wedi ei dychwelyd mewn cysylltiad â'r gwarediad, a
 - (b) pan fo ACC –
 - (i) yn cyfrifo pwysau trethadwy'r deunydd, a
 - (ii) yn cymhwyso'r canlyniad wrth ddyroddi hysbysiad i'r gweithredwr mewn cysylltiad â'r gwarediad,

yw'r pwysau trethadwy a gyfrifir gan ACC, oni bai bod y gweithredwr yn cymryd y camau a nodir yn is-adran (4) wedi hynny.

- (4) Pan fo'r gweithredwr –
 - (a) yn cyfrifo pwysau trethadwy'r deunydd, a
 - (b) yn cymhwyso'r canlyniad wrth ddychwelyd neu ddiwygio ffurflen dreth mewn cysylltiad â'r gwarediad,

pwysau trethadwy'r deunydd at ddibenion adran 14(2) a (5) yw'r pwysau trethadwy a gyfrifir gan y gweithredwr, oni bai bod ACC yn cymryd y camau a nodir yn is-adran (5) wedi hynny.

- (5) Pan fo ACC –
 - (a) yn cyfrifo pwysau trethadwy'r deunydd ar ôl i ffurflen dreth gael ei dychwelyd mewn cysylltiad â'r gwarediad, a
 - (b) yn cymhwyso'r canlyniad wrth ddyroddi hysbysiad i'r gweithredwr mewn cysylltiad â'r gwarediad,

pwysau trethadwy'r deunydd at ddibenion adran 14(2) a (5) yw'r pwysau trethadwy a gyfrifir gan ACC, oni bai bod y gweithredwr yn cymryd y camau a nodir yn is-adran (4) wedi hynny.

19 Cyfrifo pwysau trethadwy deunydd gan y gweithredwr

- (1) Rhaid i weithredwr safle tirlenwi awdurdodedig gyfrifo pwysau trethadwy'r deunydd mewn gwarediad trethadwy yn y ffordd a ganlyn.
- (2) Rhaid i'r gweithredwr bennu pwysau'r deunydd mewn tunelli yn unol ag adran 20.

Taxable weight of material

18 Taxable weight of material in taxable disposal

- (1) The taxable weight of the material in a taxable disposal made at an authorised landfill site –
 - (a) must be calculated by the operator of the site at which the taxable disposal is made;
 - (b) may be calculated by WRA if it thinks it appropriate to do so.
- (2) The calculation is to be made –
 - (a) in accordance with section 19, if made by the operator;
 - (b) in accordance with section 22, if made by WRA.
- (3) Where –
 - (a) no tax return has been made in respect of the disposal, and
 - (b) WRA –
 - (i) calculates the taxable weight of the material, and
 - (ii) applies the result in issuing a notice to the operator in respect of the disposal,

the taxable weight of the material for the purposes of section 14(2) and (5) is the taxable weight calculated by WRA, unless the operator subsequently takes the steps set out in subsection (4).

- (4) Where the operator –
 - (a) calculates the taxable weight of the material, and
 - (b) applies the result in making or amending a tax return in respect of the disposal,the taxable weight of the material for the purposes of section 14(2) and (5) is the taxable weight calculated by the operator, unless WRA subsequently takes the steps set out in subsection (5).
- (5) Where WRA –
 - (a) calculates the taxable weight of the material after a tax return has been made in respect of the disposal, and
 - (b) applies the result in issuing a notice to the operator in respect of the disposal,the taxable weight of the material for the purposes of section 14(2) and (5) is the taxable weight calculated by WRA, unless the operator subsequently takes the steps set out in subsection (4).

19 Calculation of taxable weight of material by operator

- (1) The operator of an authorised landfill site must calculate the taxable weight of the material in a taxable disposal in the following way.
- (2) The operator must determine the weight of the material in tonnes in accordance with section 20.

- (3) Os oes gan y gweithredwr gymeradwyaeth o dan adran 21 i gymhwyso disgownt mewn perthynas â'r gwarediad, caiff y gweithredwr gymhwyso'r disgownt (neu ddisgownt is) i'r pwysau a bennir o dan is-adran (2), yn ddarostyngedig i amodau'r gymeradwyaeth (os oes rhai).
- (4) Y canlyniad yw pwysau trethadwy'r deunydd yn y gwarediad trethadwy.

20 Pennu pwysau deunydd gan y gweithredwr

- (1) Rhaid i weithredwr safle tirlenwi awdurdodedig bennu pwysau'r deunydd mewn gwarediad trethadwy gan ddefnyddio pont bwyso.
- (2) Rhaid i'r gweithredwr sicrhau, at ddibenion is-adran (1) –
 - (a) bod y deunydd yn cael ei bwysu ar y bont bwysu cyn y gwneir y gwarediad, a
 - (b) bod y bont bwysu yn bodloni pob un o'r gofynion mewn deddfwriaeth pwysau a mesurau sy'n gymwys i'r bont bwysu (os oes rhai).
- (3) Caiff gweithredwr safle tirlenwi awdurdodedig wneud cais i ACC am gymeradwyaeth i ddefnyddio dull arall i bennu pwysau'r deunydd mewn gwarediad trethadwy.
- (4) Rhaid i gais –
 - (a) cael ei gyflwyno mewn unrhyw fodd,
 - (b) cynnwys unrhyw wybodaeth, ac
 - (c) cael ei gyflwyno gydag unrhyw ddogfennau,
 a bennir gan ACC (naill ai'n gyffredinol neu mewn achos penodol).
- (5) Pan fo'r gweithredwr yn gwneud cais am gymeradwyaeth –
 - (a) rhaid i ACC ddyroddi hysbysiad i'r gweithredwr am ei benderfyniad ar y cais, a
 - (b) os yw ACC yn rhoi cymeradwyaeth, rhaid i'r hysbysiad nodi manylion y gymeradwyaeth.
- (6) Mewn perthynas â chymeradwyaeth –
 - (a) caiff ymwneud â'r holl warediadau trethadwy y gwneir y cais mewn cysylltiad â hwy, neu â disgrifiadau penodol o'r gwarediadau trethadwy hynny yn unig;
 - (b) caiff fod yn ddiamod neu'n ddarostyngedig i amodau;
 - (c) caniateir ei rhoi am gyfnod penodedig neu am gyfnod anghyfyngedig;
 - (d) caniateir ei hamrywio neu ei dirymu ar unrhyw adeg drwy ddyroddi hysbysiad i'r gweithredwr.
- (7) Os yw ACC yn rhoi cymeradwyaeth i'r gweithredwr ddefnyddio dull arall i bennu pwysau'r deunydd mewn gwarediad trethadwy, rhaid i'r gweithredwr –
 - (a) defnyddio'r dull hwnnw mewn perthynas â'r gwarediad (yn hytrach na'r dull a ddisgrifir yn is-adran (1)), a
 - (b) gwneud hynny yn unol ag unrhyw amod y mae'r gymeradwyaeth yn ddarostyngedig iddo.
- (8) Yn yr adran hon, ystyr "deddfwriaeth pwysau a mesurau" yw Deddf Pwysau a Mesurau 1985 (p. 72) a rheoliadau a wneir (yn llwyr neu yn rhannol) o dan y Ddeddf honno.

- (3) If the operator has approval under section 21 to apply a discount in relation to the disposal, the operator may apply the discount (or a lesser discount) to the weight determined under subsection (2), subject to the conditions of the approval (if any).
- (4) The result is the taxable weight of the material in the taxable disposal.

20 Determination of weight of material by operator

- (1) The operator of an authorised landfill site must determine the weight of the material in a taxable disposal by using a weighbridge.
- (2) The operator must ensure, for the purposes of subsection (1) –
 - (a) that the material is weighed on the weighbridge before the disposal is made, and
 - (b) that the weighbridge meets each requirement in weights and measures legislation that applies to the weighbridge (if any).
- (3) The operator of an authorised landfill site may make an application to WRA for approval to use an alternative method to determine the weight of the material in a taxable disposal.
- (4) An application must –
 - (a) be made in such manner,
 - (b) contain such information, and
 - (c) be accompanied by such documents,as may be specified by WRA (either generally or in a particular case).
- (5) Where the operator makes an application for approval –
 - (a) WRA must issue a notice to the operator of its decision on the application, and
 - (b) if WRA gives approval, the notice must set out the details of the approval.
- (6) An approval –
 - (a) may relate to all the taxable disposals in respect of which the application is made, or to particular descriptions of those taxable disposals only;
 - (b) may be unconditional or subject to conditions;
 - (c) may be given for a fixed period or an unlimited period;
 - (d) may be varied or revoked at any time by issuing a notice to the operator.
- (7) If WRA gives the operator approval to use an alternative method to determine the weight of the material in a taxable disposal, the operator –
 - (a) must use that method in relation to the disposal (instead of the method described in subsection (1)), and
 - (b) must do so in accordance with any condition to which the approval is subject.
- (8) In this section, “weights and measures legislation” means the Weights and Measures Act 1985 (c. 72) and regulations made (in whole or in part) under that Act.

21 Disgownt mewn cysylltiad â dŵr mewn deunydd

- (1) Caiff gweithredwr safle tirlenwi awdurdodedig wneud cais i ACC am gymeradwyaeth i gymhwyso disgownt mewn cysylltiad â dŵr sydd mewn deunydd wrth gyfrifo pwysau trethadwy'r deunydd mewn gwarediad trethadwy.
- (2) Rhaid i gais am gymeradwyaeth gael ei gyflwyno mewn ysgrifen.
- (3) Pan fo'r gweithredwr yn gwneud cais am gymeradwyaeth—
 - (a) rhaid i ACC ddyroddi hysbysiad i'r gweithredwr am ei benderfyniad ar y cais, a
 - (b) os yw ACC yn rhoi cymeradwyaeth, rhaid i'r hysbysiad nodi manylion y gymeradwyaeth.
- (4) Ni chaiff ACC roi cymeradwyaeth i'r gweithredwr gymhwyso disgownt mewn cysylltiad â dŵr sydd mewn deunydd onid yw—
 - (a) y dŵr yno oherwydd—
 - (i) bod rhaid ei ychwanegu er mwyn gallu cludo'r deunydd i'w waredu,
 - (ii) bod rhaid ei ddefnyddio i echdynnu mwyn,
 - (iii) bod rhaid ei ychwanegu yng nghwrs proses ddiwydiannol, neu
 - (iv) ei fod yn deillio'n anochel o ganlyniad i broses ddiwydiannol, neu
 - (b) y deunydd yn weddillion trin elifiant neu garthion mewn gwaith trin dŵr.
- (5) Mewn perthynas â chymeradwyaeth—
 - (a) caiff ymwneud â'r holl warediadau trethadwy y gwneir y cais mewn cysylltiad â hwy, neu â disgrifiadau penodol o'r gwarediadau trethadwy hynny yn unig;
 - (b) caiff bennu disgowntiau gwahanol ar gyfer disgrifiadau gwahanol o warediadau trethadwy;
 - (c) caiff fod yn ddiamod neu'n ddarostyngedig i amodau (er enghraifft, amod sy'n gwneud taliad yn ofynnol mewn cysylltiad â phrofion ar ddeunydd);
 - (d) caniateir ei rhoi am gyfnod penodedig neu am gyfnod anghyfyngedig;
 - (e) caniateir ei hamrywio neu ei dirymu ar unrhyw adeg drwy ddyroddi hysbysiad i'r gweithredwr.
- (6) Rhaid i weithredwr safle tirlenwi awdurdodedig gadw cofnod o bob gwarediad trethadwy y cymhwysir disgownt iddo mewn cysylltiad â dŵr sydd mewn deunydd (sef "cofnod disgownt dŵr").
- (7) Caiff ACC bennu—
 - (a) ar ba ffurf y mae'n rhaid cadw cofnod disgownt dŵr;
 - (b) yr wybodaeth y mae'n rhaid ei chynnwys ynddo.
- (8) Mae'r cofnod i'w drin at ddibenion DCRhT fel cofnod y mae'n ofynnol ei gadw a'i storio'n ddiogel o dan adran 38(1) o DCRhT at ddiben dangos bod y ffurflen dreth y mae'n ofynnol i'r gweithredwr ei dychwelyd, mewn cysylltiad â'r cyfnod cyfrifyddu y mae treth i'w chodi ar y gwarediad mewn cysylltiad ag ef, yn gywir ac yn gyflawn.

21 Discount in respect of water content of material

- (1) The operator of an authorised landfill site may make an application to WRA for approval to apply a discount in respect of water present in material when calculating the taxable weight of the material in a taxable disposal.
- (2) An application for approval must be made in writing.
- (3) Where the operator makes an application for approval –
 - (a) WRA must issue a notice to the operator of its decision on the application, and
 - (b) if WRA gives approval, the notice must set out the details of the approval.
- (4) WRA may give the operator approval to apply a discount in respect of water present in material only if –
 - (a) the water is present because –
 - (i) it had to be added to enable the material to be transported for disposal,
 - (ii) it had to be used to extract a mineral,
 - (iii) it had to be added in the course of an industrial process, or
 - (iv) it arose as a necessary consequence of an industrial process, or
 - (b) the material is a residue from the treatment of effluent or sewage at a water treatment works.
- (5) An approval –
 - (a) may relate to all taxable disposals in respect of which the application is made, or to particular descriptions of those taxable disposals only;
 - (b) may specify different discounts for different descriptions of taxable disposals;
 - (c) may be unconditional or subject to conditions (for example, a condition requiring payment in respect of tests on material);
 - (d) may be given for a fixed period or an unlimited period;
 - (e) may be varied or revoked at any time by issuing a notice to the operator.
- (6) The operator of an authorised landfill site must keep a record of each taxable disposal in relation to which a discount is applied in respect of water present in material (a “water discount record”).
- (7) WRA may specify –
 - (a) the form in which a water discount record must be kept;
 - (b) the information that must be contained in it.
- (8) The record is to be treated for the purposes of TCMA as being a record required to be kept and preserved under section 38(1) of TCMA for the purpose of demonstrating that the tax return that the operator is required to make, in respect of the accounting period in respect of which tax is chargeable on the disposal, is correct and complete.

22 Cyfrifo pwysau trethadwy deunydd gan ACC

- (1) Pan fo ACC yn cyfrifo pwysau trethadwy'r deunydd mewn gwarediad trethadwy, rhaid iddo wneud hynny –
 - (a) drwy bennu pwysau'r deunydd mewn tunelli gan ddefnyddio unrhyw ddull sy'n briodol ym marn ACC, a
 - (b) pan fo cymeradwyaeth o dan adran 21 i gymhwyso disgownt mewn perthynas â'r gwarediad, drwy gymhwyso'r disgownt i'r pwysau a bennir o dan baragraff (a), yn ddarostyngedig i amodau'r gymeradwyaeth (os oes rhai).
- (2) Ond os yw wedi ei fodloni bod methiant neu doriad a grybwyllir yn adran 23 wedi digwydd mewn perthynas â'r gwarediad trethadwy, caiff ACC, wrth gyfrifo'r pwysau, gymryd y camau a nodir yn yr adran honno mewn cysylltiad â'r methiant neu'r toriad.
- (3) Y canlyniad yw pwysau trethadwy'r deunydd yn y gwarediad trethadwy.

23 Cyfrifo pwysau trethadwy deunydd gan ACC: achosion o beidio â chydymffurfio

- (1) Mae'r adran hon yn gymwys pan fo ACC yn cyfrifo pwysau trethadwy'r deunydd mewn gwarediad trethadwy.
- (2) Pan fo ACC wedi ei fodloni bod gweithredwr y safle lle y gwneir gwarediad trethadwy wedi methu â dychwelyd ffurflen dreth mewn perthynas â'r gwarediad, caiff ACC anwybyddu adran 22(1)(b).
- (3) Pan fo ACC wedi ei fodloni bod gweithredwr y safle lle y gwneir gwarediad trethadwy wedi methu â phennu pwysau'r deunydd yn y gwarediad yn unol ag adran 20, caiff ACC –
 - (a) anwybyddu adran 22(1)(b), neu
 - (b) gostwng y disgownt sydd i'w gymhwyso o dan adran 22(1)(b) fel y bo'n briodol yn ei farn.
- (4) Pan fo ACC wedi ei fodloni –
 - (a) bod gan weithredwr y safle lle y gwneir gwarediad trethadwy gymeradwyaeth o dan adran 21 i gymhwyso disgownt mewn perthynas â'r gwarediad, ond
 - (b) ei fod yn torri amod sydd ynghlwm â'r gymeradwyaeth,
 caiff ACC gymryd y camau a nodir yn is-adran (5).
- (5) Caiff ACC –
 - (a) anwybyddu adran 22(1)(b), neu
 - (b) gostwng y disgownt sydd i'w gymhwyso o dan adran 22(1)(b) fel y bo'n briodol yn ei farn.
- (6) Pan fo ACC wedi ei fodloni nad oes cofnod disgownt dŵr mewn cysylltiad â gwarediad trethadwy, caiff ACC anwybyddu adran 22(1)(b).
- (7) Pan fo ACC wedi ei fodloni nad yw'r cofnod disgownt dŵr mewn cysylltiad â gwarediad trethadwy yn bodloni gofyniad a bennir o dan adran 21(7), caiff ACC –
 - (a) anwybyddu adran 22(1)(b), neu

22 Calculation of taxable weight of material by WRA

- (1) Where WRA calculates the taxable weight of the material in a taxable disposal, it must do so by –
 - (a) determining the weight of the material in tonnes using any method it thinks appropriate, and
 - (b) where there is approval under section 21 to apply a discount in relation to the disposal, applying the discount to the weight determined under paragraph (a), subject to the conditions of the approval (if any).
- (2) But if WRA is satisfied that a failure or breach mentioned in section 23 has occurred in relation to the taxable disposal, it may, in making its calculation, take the steps set out in that section in respect of the failure or breach.
- (3) The result is the taxable weight of the material in the taxable disposal.

23 Calculation of taxable weight of material by WRA: cases of non-compliance

- (1) This section applies where WRA calculates the taxable weight of the material in a taxable disposal.
- (2) Where WRA is satisfied that the operator of the site at which a taxable disposal is made has failed to make a tax return in relation to the disposal, WRA may ignore section 22(1)(b).
- (3) Where WRA is satisfied that the operator of the site at which a taxable disposal is made has failed to determine the weight of the material in the disposal in accordance with section 20, WRA may –
 - (a) ignore section 22(1)(b), or
 - (b) reduce the discount to be applied under section 22(1)(b) as it thinks appropriate.
- (4) Where WRA is satisfied that the operator of the site at which a taxable disposal is made –
 - (a) has approval under section 21 to apply a discount in relation to the disposal, but
 - (b) is in breach of a condition of the approval,WRA may take the steps set out in subsection (5).
- (5) WRA may –
 - (a) ignore section 22(1)(b), or
 - (b) reduce the discount to be applied under section 22(1)(b) as it thinks appropriate.
- (6) Where WRA is satisfied that there is no water discount record in respect of a taxable disposal, WRA may ignore section 22(1)(b).
- (7) Where WRA is satisfied that the water discount record in respect of a taxable disposal does not meet a requirement specified under section 21(7), WRA may –
 - (a) ignore section 22(1)(b), or

(b) gostwng y disgownt sydd i'w gymhwyso o dan adran 22(1)(b) fel y bo'n briodol yn ei farn.

(8) Yn yr adran hon, mae i "cofnod disgownt dŵr" yr ystyr a roddir gan adran 21(6).

24 Adolygiadau ac apelau sy'n ymwneud â'r dull o bennu pwysau deunydd

Yn adran 172 o DCRhT (penderfyniadau apeliadwy), yn is-adran (2), ar ôl paragraff (g) (a fewnosodir gan baragraff 62 o Atodlen 23 i DTTT) mewnosoder –

“(h) penderfyniad sy'n ymwneud â'r dull sydd i'w ddefnyddio gan weithredwr safle tirlenwi awdurdodedig i bennu pwysau deunydd at ddibenion treth gwarediadau tirlenwi;”.

25 Pŵer i addasu darpariaeth sy'n ymwneud â phwysau trethadwy deunydd

Caiff rheoliadau ychwanegu at unrhyw ddarpariaeth yn y Ddeddf hon sy'n ymwneud â phwysau trethadwy'r deunydd mewn gwarediad trethadwy a wneir ar safle tirlenwi awdurdodedig (gan gynnwys darpariaeth sy'n ymwneud â chymhwyso disgownt mewn cysylltiad â dŵr sydd yn y deunydd), ei diddymu neu ei diwygio fel arall.

PENNOD 3

RHYDDHAD RHAG TRETH

26 Rhyddhadau: cyffredinol

- (1) Mae'r Bennod hon yn darparu rhyddhad rhag treth ar gyfer gwarediadau trethadwy penodol.
- (2) Nid yw'r Bennod hon ond yn gymwys i warediadau a wneir ar safleoedd tirlenwi awdurdodedig.
- (3) Nid yw'r dreth i'w chodi mewn cysylltiad â gwarediad trethadwy os yw wedi ei ryddhau rhag treth.
- (4) Rhaid hawlio rhyddhad rhag treth ar ffurflen dreth.

27 Deunydd a dynnir o wely afon, o wely'r môr neu o wely dyfroedd eraill

- (1) Mae gwarediad trethadwy wedi ei ryddhau rhag treth os yw'n warediad deunydd sy'n gyfan gwbl ar ffurf –
 - (a) deunydd o fewn is-adran (2) neu (3), neu
 - (b) deunydd o fewn un o'r is-adrannau hynny a deunydd o fewn is-adran (4).
- (2) Mae deunydd o fewn yr is-adran hon os yw wedi ei dynnu o wely unrhyw un o'r canlynol (boed naturiol neu artiffisial) –
 - (a) afon, camlas neu gwrs dŵr arall, neu
 - (b) doc, harbwr neu gyffiniau harbwr.
- (3) Mae deunydd o fewn yr is-adran hon –
 - (a) os yw'n ddeunydd mwynol sy'n bodoli'n naturiol, a

(b) reduce the discount to be applied under section 22(1)(b) as it thinks appropriate.

(8) In this section, “water discount record” has the meaning given by section 21(6).

24 Reviews and appeals relating to method for determining weight of material

In section 172 of TCMA (appealable decisions), in subsection (2), after paragraph (g) (inserted by paragraph 62 of Schedule 23 to LTTA) insert –

“(h) a decision relating to the method to be used by the operator of an authorised landfill site to determine the weight of material for the purposes of landfill disposals tax;”.

25 Power to modify provision relating to taxable weight of material

Regulations may add to, repeal or otherwise amend any provision in this Act relating to the taxable weight of the material in a taxable disposal made at an authorised landfill site (including provision relating to the application of a discount in respect of water present in the material).

CHAPTER 3

RELIEF FROM TAX

26 Reliefs: general

- (1) This Chapter provides relief from tax for certain taxable disposals.
- (2) This Chapter applies only to disposals made at authorised landfill sites.
- (3) Tax is not chargeable in respect of a taxable disposal if it is relieved from tax.
- (4) Relief from tax must be claimed in a tax return.

27 Material removed from bed of river, sea or other water

- (1) A taxable disposal is relieved from tax if it is a disposal of material consisting entirely of –
 - (a) material within subsection (2) or (3), or
 - (b) material within one of those subsections and material within subsection (4).
- (2) Material is within this subsection if it has been removed from the bed of any of the following (whether natural or artificial) –
 - (a) a river, canal or other watercourse, or
 - (b) a dock, harbour or the approaches to a harbour.
- (3) Material is within this subsection if –
 - (a) it consists of naturally occurring mineral material, and

- (b) os yw wedi ei dynnu o wely'r môr yng nghwrs gweithrediadau a gyflawnir at ddiben cael deunyddiau megis tywod neu raean.
- (4) Mae deunydd o fewn yr is-adran hon –
 - (a) os yw'n ddeunydd cymwys,
 - (b) os ychwanegwyd ef at ddeunydd o fewn is-adran (2) neu (3) at ddiben sicrhau nad yw'r deunydd hwnnw ar ffurf hylif, ac
 - (c) os nad yw swm y deunydd a ychwanegwyd yn fwy na'r hyn sy'n angenrheidiol i gyflawni'r diben hwnnw.
- (5) Yn yr adran hon, mae cyfeiriadau at dynnu deunydd yn gyfeiriadau at ei dynnu drwy garthu neu mewn unrhyw fodd arall.

28 Deunydd sy'n deillio o fwyngloddio a chwarela

- (1) Mae gwarediad trethadwy wedi ei ryddhau rhag treth os yw'n warediad deunydd –
 - (a) sydd i gyd yn deillio o weithrediadau mwyngloddio (boed yn fwyngloddio dwfn neu'n fwyngloddio brig) neu o weithrediadau chwarela,
 - (b) sydd i gyd yn ddeunydd sy'n bodoli'n naturiol a echdynnwyd o'r ddaear yng nghwrs y gweithrediadau, ac
 - (c) nad oes dim ohono wedi bod yn destun proses o fewn is-adran (2) a gynhaliwyd ar unrhyw gam rhwng yr echdynnu a'r gwaredu, nac wedi deillio ohoni.
- (2) Mae proses o fewn yr is-adran hon os yw –
 - (a) ar wahân i'r gweithrediadau mwyngloddio neu chwarela, neu
 - (b) yn rhan o'r gweithrediadau hynny ac yn newid cyfansoddiad cemegol y deunydd yn barhaol.

29 Defnyddio deunydd mewn gwaith adfer safle cymeradwy

- (1) Mae gwarediad trethadwy wedi ei ryddhau rhag treth os yw –
 - (a) yn warediad deunydd sy'n ddeunydd cymwys i gyd, a
 - (b) yn rhan o waith adfer a gyflawnir yn unol â chymeradwyaeth a roddir gan ACC.
- (2) Ni chaiff ACC gymeradwyo cyflawni gwaith adfer ar safle tirlenwi awdurdodedig onid yw –
 - (a) gweithredwr y safle yn gwneud cais ysgrifenedig i ACC am y gymeradwyaeth,
 - (b) y cais yn cael ei wneud cyn i'r gwaith adfer ddechrau, ac
 - (c) ACC wedi ei fodloni bod y gwaith yn ofynnol o dan un o amodau trwydded amgylcheddol neu ganiatâd cynllunio sy'n ymwneud â'r safle.
- (3) Caiff cymeradwyaeth –
 - (a) ymwneud â'r holl waith a ddisgrifir yn y cais am y gymeradwyaeth neu ran ohono;
 - (b) ymwneud â gwaith a gyflawnwyd cyn i'r gymeradwyaeth gael ei rhoi neu a gyflawnir ar ôl hynny (neu'r ddau);

- (b) it has been removed from the sea bed in the course of operations carried out for the purpose of obtaining materials such as sand or gravel.

(4) Material is within this subsection if –

- (a) it is qualifying material,
- (b) it has been added to material within subsection (2) or (3) for the purpose of securing that that material is not in liquid form, and
- (c) the amount of material that has been added is no greater than is necessary to achieve that purpose.

(5) In this section, references to material being removed are to it being removed by dredging or in any other way.

28 Material resulting from mining and quarrying

(1) A taxable disposal is relieved from tax if it is a disposal of material –

- (a) all of which results from mining operations (whether deep or open-cast) or from quarrying operations,
- (b) all of which is naturally occurring material extracted from the earth in the course of the operations, and
- (c) none of which has been subjected to, or results from, a process within subsection (2) carried out at any stage between the extraction and the disposal.

(2) A process is within this subsection if –

- (a) it is separate from the mining or quarrying operations, or
- (b) it forms part of those operations and permanently alters the material's chemical composition.

29 Using material in approved site restoration work

(1) A taxable disposal is relieved from tax if –

- (a) it is a disposal of material consisting entirely of qualifying material, and
- (b) it forms part of restoration work carried out in accordance with an approval given by WRA.

(2) WRA may approve the carrying out of restoration work at an authorised landfill site only if –

- (a) the operator of the site applies in writing to WRA for the approval,
- (b) the application is made before the restoration work begins, and
- (c) WRA is satisfied that the work is required by a condition of an environmental permit or planning permission relating to the site.

(3) An approval –

- (a) may relate to all or part of the work described in the application for the approval;
- (b) may relate to work carried out before or after the approval is given (or both);

- (c) bod yn ddiamod neu'n ddarostyngedig i amodau (er enghraifft, amod sy'n gwneud rhoi adroddiadau i ACC ynglŷn â chyflawni'r gwaith yn ofynnol).

30 Gwaith adfer safle: y weithdrefn wrth wneud cais am gymeradwyaeth

- (1) Mae'r adran hon yn gymwys pan fo gweithredwr safle tirlenwi awdurdodedig wedi gwneud cais i ACC am gymeradwyaeth i gyflawni gwaith adfer.
- (2) Caiff ACC ofyn drwy hysbysiad am ragor o wybodaeth gan y gweithredwr at ddiben penderfynu a ddylid rhoi cymeradwyaeth ai peidio neu o dan ba delerau y dylid ei rhoi.
- (3) Rhaid i hysbysiad am gais am ragor o wybodaeth –
 - (a) cael ei ddyroddi o fewn y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y mae ACC yn cael y cais am gymeradwyaeth, a
 - (b) pennu o fewn pa gyfnod y mae'n rhaid darparu'r wybodaeth bellach, y mae'n rhaid iddo fod yn 30 o ddiwrnodau o leiaf gan ddechrau â'r diwrnod y dyroddir hysbysiad am y cais.
- (4) Rhaid i ACC ddyroddi hysbysiad i'r gweithredwr am ei benderfyniad ar y cais am gymeradwyaeth o fewn y cyfnod o 30 o ddiwrnodau sy'n dechrau –
 - (a) os nad yw ACC yn gwneud cais am ragor o wybodaeth, â'r diwrnod y mae ACC yn cael y cais am gymeradwyaeth, neu
 - (b) os yw ACC yn gwneud cais am ragor o wybodaeth, â'r cynharaf o'r canlynol –
 - (i) y diwrnod y mae ACC yn cael yr wybodaeth, a
 - (ii) y diwrnod y mae'r cyfnod ar gyfer darparu'r wybodaeth yn dod i ben.
- (5) Os yw ACC yn cymeradwyo'r cais, rhaid i'r hysbysiad nodi manylion y gymeradwyaeth.
- (6) Caiff ACC a gweithredwr safle tirlenwi awdurdodedig gytuno i ymestyn cyfnod a bennir gan yr adran hon neu oddi tani.
- (7) Os yw'r cyfnod a bennir yn is-adran (4) (gan gynnwys unrhyw estyniad i'r cyfnod y cytunir iddo o dan is-adran (6)) yn dod i ben heb i ACC fod wedi dyroddi hysbysiad am ei benderfyniad, mae ACC i'w drin fel pe bai wedi cymeradwyo cyflawni gwaith adfer fel y'i disgrifir yn y cais (gan gynnwys unrhyw ran o'r gwaith a gyflawnwyd rhwng yr adeg y gwnaed y cais a'r adeg y daeth y cyfnod hwnnw i ben).

31 Gwaith adfer safle: amrywio cymeradwyaeth

- (1) Mae'r adran hon yn gymwys pan fo ACC wedi cymeradwyo cyflawni gwaith adfer ar safle tirlenwi awdurdodedig.
- (2) Caiff gweithredwr y safle wneud cais ysgrifenedig i ACC amrywio'r gymeradwyaeth; ac mae adran 30 yn gymwys i gais i amrywio fel y mae'n gymwys i gais am gymeradwyaeth.
- (3) Caiff ACC amrywio'r gymeradwyaeth ar ei gymhelliad ei hun os yw wedi ei fodloni bod yr amrywiad yn angenrheidiol er mwyn sicrhau bod y gymeradwyaeth ond yn ymwneud â gwaith adfer sy'n ofynnol o dan un o amodau trwydded amgylcheddol neu ganiatâd cynllunio sy'n ymwneud â'r safle.
- (4) Os yw ACC yn amrywio cymeradwyaeth ar ei gymhelliad ei hun, rhaid iddo ddyroddi hysbysiad sy'n nodi manylion yr amrywiad i weithredwr y safle tirlenwi awdurdodedig.

- (c) may be unconditional or subject to conditions (for example, a condition requiring reports to WRA about the carrying out of the work).

30 Site restoration work: procedure on application for approval

- (1) This section applies where the operator of an authorised landfill site has applied to WRA for approval for the carrying out of restoration work.
- (2) WRA may by notice request further information from the operator for the purpose of deciding whether or on what terms to give approval.
- (3) Notice of a request for further information must –
 - (a) be issued within the period of 30 days beginning with the day on which WRA receives the application for approval, and
 - (b) specify the period within which the further information must be provided, which must be at least 30 days beginning with the day on which notice of the request is issued.
- (4) WRA must issue a notice to the operator of its decision on the application within the period of 30 days beginning –
 - (a) if WRA does not request further information, with the day on which WRA receives the application for approval, or
 - (b) if WRA requests further information, with the earlier of –
 - (i) the day on which WRA receives the information, and
 - (ii) the day on which the period for providing the information ends.
- (5) If WRA gives approval, the notice must set out the details of the approval.
- (6) WRA and the operator of an authorised landfill site may agree to extend a period of time specified by or under this section.
- (7) If the period specified in subsection (4) (including any extension agreed under subsection (6)) ends without WRA having issued a notice of its decision, WRA is to be treated as having approved the carrying out of restoration work as described in the application (including any of the work that was carried out between the time when the application was made and the time when that period ended).

31 Site restoration work: variation of approval

- (1) This section applies where WRA has approved the carrying out of restoration work at an authorised landfill site.
- (2) The operator of the site may apply in writing to WRA for the variation of the approval; and section 30 applies to an application for a variation as it applies to an application for an approval.
- (3) WRA may vary the approval on its own initiative if satisfied that the variation is necessary to ensure that the approval relates only to restoration work required by a condition of an environmental permit or planning permission relating to the site.
- (4) If WRA varies an approval on its own initiative, it must issue a notice setting out the details of the variation to the operator of the authorised landfill site.

- (5) Nid yw amrywio cymeradwyaeth yn effeithio ar gymhwysiad adran 29 i waith adfer a gyflawnwyd yn unol â'r gymeradwyaeth cyn ei hamrywio.

32 Ail-lenwi mwyngloddiau brig a chwareli

- (1) Mae gwarediad trethadwy wedi ei ryddhau rhag treth—
- (a) os yw'n warediad deunydd sy'n ddeunydd cymwys i gyd,
 - (b) os caiff ei wneud ar safle tirlenwi awdurdodedig (neu ar ran o safle o'r fath) a ddefnyddiwyd ar gyfer gweithrediadau mwyngloddio brig neu weithrediadau chwarela,
 - (c) os caiff ei wneud yn unol ag amod caniatâd cynllunio sy'n ymwneud â'r safle sy'n ei gwneud yn ofynnol i'r safle gael ei ail-lenwi (neu i'r rhan o dan sylw gael ei hail-lenwi) yn llwyr neu'n rhannol ar ôl i'r gweithrediadau hynny ddod i ben, a
 - (d) os na wnaed unrhyw warediadau trethadwy eraill ar y safle (neu ar y rhan o dan sylw) ers i'r gweithrediadau hynny ddod i ben, ar wahân i warediadau a oedd wedi eu rhyddhau rhag treth o dan adran 28 neu o dan yr adran hon.
- (2) Os daeth y gwarediadau a grybwyllir yn is-adran (1)(b) i ben cyn i'r adran hon ddod i rym, mae'r cyfeiriad yn is-adran (1)(d) at warediadau trethadwy eraill yn cynnwys gwarediadau a oedd yn warediadau trethadwy at ddibenion Rhan 3 o Ddeddf Cyllid 1996 (p. 8) (treth dirlenwi).
- (3) Os daeth yr holl weithrediadau mwyngloddio brig a'r holl weithrediadau chwarela ar y safle i ben cyn 1 Hydref 1999, nid yw'r gwarediadau deunydd ar y safle wedi eu rhyddhau rhag treth o dan yr adran hon oni bai bod y gofyniad a grybwyllir yn is-adran (1)(c) wedi ei osod ar y dyddiad hwnnw neu cyn hynny.

33 Pŵer i addasu rhyddhadau

- (1) Caiff rheoliadau—
- (a) creu rhyddhad ychwanegol rhag treth,
 - (b) addasu rhyddhad presennol, neu
 - (c) dileu rhyddhad.
- (2) Caiff y rheoliadau ddarparu i ryddhad fod yn gymwys yn ddarostyngedig i amodau (er enghraifft, amod sy'n ei gwneud yn ofynnol hysbysu ACC cyn gwneud gwarediad trethadwy).
- (3) Caiff y rheoliadau ddiwygio unrhyw ddeddfiad sy'n ymwneud â'r dreth.

PENNOD 4

CASGLU A RHEOLI'R DRETH

Cofrestru

34 Cofrestr o bersonau sy'n cyflawni gweithrediadau trethadwy

- (1) Rhaid i ACC gadw cofrestr o bersonau sy'n cyflawni gweithrediadau trethadwy.

- (5) The variation of an approval does not affect the application of section 29 to restoration work carried out in accordance with the approval before it was varied.

32 Refilling open-cast mines and quarries

- (1) A taxable disposal is relieved from tax if –
 - (a) it is a disposal of material consisting entirely of qualifying material,
 - (b) it is made at an authorised landfill site (or part of such a site) that was used for open-cast mining operations or quarrying operations,
 - (c) it is made in accordance with a condition of planning permission relating to the site which requires the site (or the part in question) to be wholly or partially refilled after those operations end, and
 - (d) no other taxable disposals have been made at the site (or at the part in question) since those operations ended, apart from disposals that were relieved from tax under section 28 or this section.
- (2) If the operations mentioned in subsection (1)(b) ended before the coming into force of this section, the reference in subsection (1)(d) to other taxable disposals includes disposals that were taxable disposals for the purposes of Part 3 of the Finance Act 1996 (c. 8) (landfill tax).
- (3) If all open-cast mining operations and quarrying operations at the site ended before 1 October 1999, disposals of material at the site are not relieved from tax under this section unless the requirement mentioned in subsection (1)(c) was imposed on or before that date.

33 Power to modify reliefs

- (1) Regulations may –
 - (a) create an additional relief from tax,
 - (b) modify an existing relief, or
 - (c) remove a relief.
- (2) The regulations may provide for a relief to apply subject to conditions (for example, a condition requiring WRA to be notified before a taxable disposal is made).
- (3) The regulations may amend any enactment relating to the tax.

CHAPTER 4

TAX COLLECTION AND MANAGEMENT

Registration

34 Register of persons who carry out taxable operations

- (1) WRA must keep a register of persons who carry out taxable operations.

- (2) Mae person yn cyflawni gweithrediadau trethadwy os yw'r person yn weithredwr safle tirlenwi awdurdodedig lle y gwneir gwarediadau trethadwy.
- (3) Rhaid i gofnod person ar y gofrestr gynnwys yr wybodaeth a bennir yn Atodlen 2.
- (4) Caiff y gofrestr gynnwys unrhyw wybodaeth arall y mae ACC o'r farn ei bod yn briodol at ddibenion casglu a rheoli'r dreth.
- (5) Caiff ACC gyhoeddi gwybodaeth sydd wedi ei chynnwys yn y gofrestr.

35 Dyletswydd i fod yn gofrestredig

- (1) Rhaid i berson sy'n cyflawni gweithrediadau trethadwy fod wedi ei gofrestru gydag ACC.
- (2) Rhaid i berson sy'n bwriadu cyflawni gweithrediadau trethadwy ond nad yw wedi ei gofrestru –
 - (a) gwneud cais ysgrifenedig i ACC i gael ei gofrestru, a
 - (b) gwneud hynny o leiaf 14 o ddiwrnodau cyn y diwrnod y mae'r person yn dechrau cyflawni gweithrediadau trethadwy.
- (3) Rhaid i ACC gofrestru'r person os yw wedi ei fodloni bod y cais –
 - (a) yn cynnwys yr wybodaeth sy'n ofynnol gan ACC i gofrestru'r person, a
 - (b) ar y ffurf a bennir gan ACC (os o gwbl).
- (4) Rhaid i ACC ddyroddi hysbysiad i'r person am ei benderfyniad ar y cais.
- (5) Os yw ACC yn cofrestru'r person, rhaid i'r hysbysiad nodi cofnod y person yn y gofrestr.

36 Newidiadau a chywiro gwybodaeth

- (1) Rhaid i berson cofrestredig roi hysbysiad i ACC am unrhyw newid mewn amgylchiadau sy'n peri i gofnod y person yn y gofrestr fod yn anghywir.
- (2) Rhaid rhoi'r hysbysiad cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y mae'r newid yn digwydd.
- (3) Rhaid i berson sydd wedi darparu gwybodaeth i ACC at ddiben sy'n ymwneud â chofrestru roi hysbysiad i ACC os yw'r person yn darganfod bod unrhyw ran o'r wybodaeth yn anghywir.
- (4) Rhaid rhoi'r hysbysiad cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n ddechrau â'r diwrnod y mae'r person yn darganfod yr anghywirdeb.
- (5) Os yw ACC wedi ei fodloni bod gwybodaeth sydd wedi ei chynnwys yn y gofrestr yn anghywir, caiff gywiro'r gofrestr (pa un a yw'r person cofrestredig y mae'r wybodaeth yn ymwneud ag ef wedi rhoi hysbysiad i ACC am yr anghywirdeb ai peidio).
- (6) Os yw ACC yn cywiro cofnod person yn y gofrestr, rhaid iddo ddyroddi hysbysiad i'r person yn nodi'r cofnod fel y'i cywirwyd.

37 Canslo cofrestriad

- (1) Rhaid i berson cofrestredig sy'n peidio â chyflawni gweithrediadau trethadwy wneud cais ysgrifenedig i ACC i ganslo cofrestriad y person hwnnw.

- (2) A person carries out taxable operations if the person is the operator of an authorised landfill site at which taxable disposals are made.
- (3) A person's entry in the register must contain the information specified in Schedule 2.
- (4) The register may contain any other information WRA thinks appropriate for the purposes of collecting and managing the tax.
- (5) WRA may publish information contained in the register.

35 Duty to be registered

- (1) A person who carries out taxable operations must be registered with WRA.
- (2) A person who intends to carry out taxable operations but is not registered –
 - (a) must apply in writing to WRA to be registered, and
 - (b) must do so at least 14 days before the day on which the person begins to carry out taxable operations.
- (3) WRA must register the person if satisfied that the application –
 - (a) contains the information WRA requires to register the person, and
 - (b) is in the form (if any) specified by WRA.
- (4) WRA must issue a notice to the person of its decision on the application.
- (5) If WRA registers the person, the notice must set out the person's entry in the register.

36 Changes and corrections of information

- (1) A registered person must give WRA notice of any change of circumstances which causes the person's entry in the register to become inaccurate.
- (2) The notice must be given before the end of the period of 30 days beginning with the day on which the change occurs.
- (3) A person who has provided information to WRA for a purpose relating to registration must give WRA notice if the person discovers an inaccuracy in any of the information.
- (4) The notice must be given before the end of the period of 30 days beginning with the day on which the person discovers the inaccuracy.
- (5) If WRA is satisfied that information contained in the register is inaccurate, it may correct the register (whether or not the registered person to whom the information relates has given WRA notice of the inaccuracy).
- (6) If WRA corrects a person's entry in the register, it must issue a notice to the person setting out the corrected entry.

37 Cancellation of registration

- (1) A registered person who ceases to carry out taxable operations must apply in writing to WRA for the cancellation of the person's registration.

- (2) Rhaid gwneud y cais cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y mae'r person yn peidio â chyflawni gweithrediadau trethadwy.
- (3) Caiff ACC ganslo cofrestriad person os yw wedi ei fodloni bod y person wedi peidio â chyflawni gweithrediadau trethadwy (pa un a yw'r person wedi gwneud cais i ganslo'r cofrestriad ai peidio).
- (4) Ond ni chaiff ACC ganslo cofrestriad y person oni bai ei fod wedi ei fodloni bod yr holl dreth y mae'n ofynnol i'r person ei thalu wedi ei thalu.
- (5) Caiff ACC hefyd ganslo cofrestriad person os yw wedi ei fodloni nad yw'r person wedi cyflawni gweithrediadau trethadwy ac nad yw'n bwriadu gwneud hynny.
- (6) Os yw ACC yn canslo cofrestriad person, rhaid iddo ddyroddi hysbysiad am y canslo i'r person.

38 Adolygiadau ac apelau sy'n ymwneud â chofrestru

Yn adran 172 o DCRhT (penderfyniadau apeliadwy), yn is-adran (2), ar ôl paragraff (h) (a fewnosodir gan adran 24 o'r Ddeddf hon) mewnosoder –

“(i) penderfyniad sy'n ymwneud â chofrestru person at ddibenion treth gwarediadau tirlenwi;”.

Cyfrifo treth

39 Dyletswydd i ddychwelyd ffurflen dreth mewn cysylltiad â chyfnod cyfrifyddu

- (1) Rhaid i berson sy'n cyflawni gweithrediadau trethadwy ddychwelyd ffurflen dreth i ACC mewn cysylltiad â phob cyfnod cyfrifyddu.
- (2) Rhaid i'r ffurflen dreth gynnwys –
 - (a) asesiad o swm y dreth sydd i'w godi ar y person mewn cysylltiad â'r cyfnod cyfrifyddu (gweler adran 41), a
 - (b) naill ai –
 - (i) datganiad gan y person fod yr wybodaeth sydd wedi ei chynnwys ar y ffurflen dreth, a'r wybodaeth mewn unrhyw ddogfen sy'n mynd gyda'r ffurflen dreth, yn gywir ac yn gyflawn hyd eithaf gwybodaeth y person, neu
 - (ii) os yw'r person yn awdurdodi asiant i lenwi a dychwelyd y ffurflen dreth ar ran y person, ardystiad gan yr asiant fod y person wedi gwneud datganiad i'r perwyl hwnnw.
- (3) Rhaid dychwelyd y ffurflen dreth ar ddyddiad ffeilio'r ffurflen dreth neu cyn hynny.
- (4) Dyddiad ffeilio'r ffurflen dreth –
 - (a) yw diwrnod gwaith olaf y mis sy'n dilyn y mis y daw'r cyfnod cyfrifyddu i ben ynddo, oni bai y caiff y dyddiad ffeilio ei amrywio o dan adran 40;
 - (b) os caiff y dyddiad ffeilio ei amrywio o dan adran 40, yw'r dyddiad a bennir yn yr hysbysiad sy'n gwneud yr amrywiad (ac os gwneir mwy nag un amrywiad i'r dyddiad ffeilio, yw'r dyddiad a bennir yn yr hysbysiad sy'n gwneud yr amrywiad diwethaf).

- (2) The application must be made before the end of the period of 30 days beginning with the day on which the person ceases to carry out taxable operations.
- (3) WRA may cancel a person's registration if satisfied that the person has ceased to carry out taxable operations (whether or not the person has applied for the cancellation).
- (4) But WRA may not cancel the person's registration unless satisfied that all of the tax that the person is required to pay has been paid.
- (5) WRA may also cancel a person's registration if satisfied that the person has not carried out taxable operations and does not intend to do so.
- (6) If WRA cancels a person's registration, it must issue a notice of the cancellation to the person.

38 **Reviews and appeals relating to registration**

In section 172 of TCMA (appealable decisions), in subsection (2), after paragraph (h) (inserted by section 24 of this Act) insert—

- “(i) a decision relating to the registration of a person for the purposes of landfill disposals tax;”.

Accounting for tax

39 **Duty to make tax return in respect of accounting period**

- (1) A person who carries out taxable operations must make a tax return to WRA in respect of each accounting period.
- (2) The tax return must contain—
 - (a) an assessment of the amount of tax chargeable on the person in respect of the accounting period (see section 41), and
 - (b) either—
 - (i) a declaration by the person that the information contained in the return, and in any document that accompanies the return, is correct and complete to the best of the person's knowledge, or
 - (ii) if the person authorises an agent to complete the return on the person's behalf, a certification by the agent that the person has made a declaration to that effect.
- (3) The tax return must be made on or before the filing date for the return.
- (4) The filing date for the return—
 - (a) is the last working day of the month that follows the month in which the accounting period ends, unless the filing date is varied under section 40;
 - (b) if the filing date is varied under section 40, is the date specified in the notice that makes the variation (and if more than one variation is made to the filing date, is the date specified in the notice that makes the last variation).

- (5) Y cyfnodau cyfrifyddu y mae'n rhaid i berson ddychwelyd ffurflen dreth mewn perthynas â hwy –
- (a) yw'r cyfnodau a bennir yn is-adrannau (6) a (7), oni bai y caiff y cyfnodau hynny eu hamrywio o dan adran 40;
 - (b) os caiff y cyfnodau a bennir yn is-adrannau (6) a (7) eu hamrywio o dan adran 40, yw'r cyfnodau a bennir yn yr hysbysiad sy'n gwneud yr amrywiad (ac os gwneir mwy nag un amrywiad i'r cyfnodau cyfrifyddu, yw'r cyfnodau a bennir yn yr hysbysiad sy'n gwneud yr amrywiad diwethaf).
- (6) Yn achos person sy'n gofrestrdig –
- (a) y cyfnod cyfrifyddu cyntaf yw'r cyfnod –
 - (i) sy'n dechrau â'r diwrnod y mae'r person yn dechrau cyflawni gweithrediadau trethadwy (neu, os yw'n ddiweddarach, y diwrnod y daw'r person yn gofrestrdig), a
 - (ii) sy'n dod i ben â diwrnod a bennir mewn hysbysiad a ddyroddir gan ACC i'r person;
 - (b) y cyfnodau cyfrifyddu dilynol yw pob cyfnod dilynol o 3 mis y mae'r person yn cyflawni gweithrediadau trethadwy ynddo.
- (7) Yn achos person nad yw'n gofrestrdig –
- (a) y cyfnod cyfrifyddu cyntaf yw'r cyfnod –
 - (i) sy'n dechrau â'r diwrnod y mae'r person yn dechrau cyflawni gweithrediadau trethadwy, a
 - (ii) sy'n dod i ben â diwedd y chwarter calendr y mae'r person yn dechrau gwneud hynny (neu, os yw'n gynharach, y diwrnod cyn y diwrnod y daw'r person yn gofrestrdig);
 - (b) y cyfnodau cyfrifyddu dilynol yw pob chwarter calendr dilynol y mae'r person yn cyflawni gweithrediadau trethadwy ynddo (ond os daw'r person yn gofrestrdig cyn diwedd chwarter calendr, daw'r cyfnod cyfrifyddu sy'n ymwneud â'r chwarter hwnnw i ben â'r diwrnod cyn y diwrnod y daw'r person yn gofrestrdig).
- (8) Yn yr adran hon, ystyr "chwarter calendr" yw cyfnod o 3 mis sy'n dod i ben â 31 Mawrth, 30 Mehefin, 30 Medi neu 31 Rhagfyr.

40 Pŵer i amrywio cyfnod cyfrifyddu neu ddyddiad ffeilio

- (1) Caiff ACC amrywio –
 - (a) hyd cyfnod cyfrifyddu;
 - (b) dyddiad ffeilio ffurflen dreth.
- (2) Gwneir amrywiad drwy ddyroddi hysbysiad i'r person y mae'r amrywiad yn gymwys iddo.
- (3) Rhaid i'r hysbysiad nodi manylion yr amrywiad.
- (4) Caiff ACC ddyroddi hysbysiad o dan yr adran hon naill ai –

- (5) The accounting periods in respect of which a person must make a tax return –
 - (a) are the periods specified in subsections (6) and (7), unless those periods are varied under section 40;
 - (b) if the periods specified in subsections (6) and (7) are varied under section 40, are the periods specified in the notice that makes the variation (and if more than one variation is made to the accounting periods, are the periods specified in the notice that makes the last variation).
- (6) In the case of a person who is registered –
 - (a) the first accounting period is the period –
 - (i) beginning with the day on which the person begins to carry out taxable operations (or, if later, the day on which the person becomes registered), and
 - (ii) ending with a day specified in a notice issued by WRA to the person;
 - (b) the subsequent accounting periods are each subsequent period of 3 months in which the person carries out taxable operations.
- (7) In the case of a person who is not registered –
 - (a) the first accounting period is the period –
 - (i) beginning with the day on which the person begins to carry out taxable operations, and
 - (ii) ending with the end of the calendar quarter in which the person begins to do so (or, if sooner, the day before the day on which the person becomes registered);
 - (b) the subsequent accounting periods are each subsequent calendar quarter in which the person carries out taxable operations (but if the person becomes registered before the end of a calendar quarter, the accounting period relating to that quarter ends with the day before the day on which the person becomes registered).
- (8) In this section, “calendar quarter” means a period of 3 months ending with 31 March, 30 June, 30 September or 31 December.

40 Power to vary accounting period or filing date

- (1) WRA may vary –
 - (a) the duration of an accounting period;
 - (b) the filing date for a tax return.
- (2) A variation is made by issuing a notice to the person to whom it applies.
- (3) The notice must set out the details of the variation.
- (4) WRA may issue a notice under this section either –

- (a) ar gais person sy'n cyflawni gweithrediadau trethadwy neu sy'n bwriadu gwneud hynny, neu
 - (b) ar ei gymhelliad ei hun.
- (5) Rhaid i gais i amrywio gael ei gyflwyno mewn ysgrifen.
- (6) Os yw ACC yn gwrthod cais i amrywio, rhaid iddo ddyroddi hysbysiad am ei benderfyniad i'r person a wnaeth y cais.

41 Y dreth sydd i'w chodi mewn cysylltiad â chyfnod cyfrifyddu

- (1) Mae'r dreth sydd i'w chodi ar warediad trethadwy a wneir ar safle tirlenwi awdurdodedig i'w chodi mewn cysylltiad â'r cyfnod cyfrifyddu y gwneir y gwarediad ynddo.
- (2) Ond os yw'r person sy'n cyflawni gweithrediadau trethadwy ar y safle yn dyroddi anfoneb dirlenwi mewn cysylltiad â'r gwarediad o fewn y cyfnod o 14 o ddiwrnodau sy'n dechrau â'r diwrnod y gwneir y gwarediad, mae swm y dreth sydd i'w godi ar y gwarediad i'w godi mewn cysylltiad â'r cyfnod cyfrifyddu y dyroddir yr anfoneb ynddo (yn hytrach na'r cyfnod cyfrifyddu y gwneir y gwarediad ynddo).
- (3) Nid yw is-adran (2) yn gymwys i'r gwarediad os yw'r person wedi rhoi hysbysiad i ACC, cyn dyroddi'r anfoneb dirlenwi, nad yw'r person yn dymuno manteisio arni.
- (4) Caiff y person amrywio'r hysbysiad, neu ei dynnu'n ôl, drwy roi hysbysiad pellach i ACC.
- (5) Caiff person sy'n cyflawni gweithrediadau trethadwy, neu sy'n bwriadu gwneud hynny, wneud cais ysgrifenedig i ACC am gymhwyso is-adran (2) –
- (a) i'r holl warediadau trethadwy a wneir ar safle tirlenwi awdurdodedig y mae'r person yn cyflawni gweithrediadau trethadwy arno, neu
 - (b) i ddisgrifiad o warediadau trethadwy a bennir yn y cais,
- fel pe bai'r cyfeiriad at gyfnod o 14 o ddiwrnodau yn gyfeiriad at gyfnod hwy.
- (6) Rhaid i ACC ddyroddi hysbysiad i'r person am ei benderfyniad ar y cais; ac os yw ACC yn caniatáu'r cais, rhaid i'r hysbysiad bennu'r cyfnod hwy a'r gwarediadau trethadwy y mae'r cyfnod hwy i'w gymhwyso mewn perthynas â hwy.
- (7) Caiff ACC amrywio'r hysbysiad, neu ei dynnu'n ôl, drwy ddyroddi hysbysiad pellach i'r person.
- (8) Yn yr adran hon, ystyr "anfoneb dirlenwi" yw anfoneb –
- (a) a ddyroddir mewn cysylltiad â gwarediad trethadwy, a
 - (b) sy'n cynnwys yr wybodaeth a bennir yn Atodlen 3.
- (9) Caiff rheoliadau ddiwygio Atodlen 3.

Talu, adennill ac ad-dalu treth

42 Talu treth

- (1) Rhaid i berson sy'n dychwelyd ffurflen dreth dalu'r swm o dreth a nodir ar y ffurflen dreth fel y swm yr aseswyd ei fod i'w godi ar y person ar ddiwrnod ffeilio'r ffurflen dreth neu cyn hynny.

- (a) on the application of a person who carries out taxable operations or who intends to do so, or
 - (b) on its own initiative.
- (5) An application for a variation must be made in writing.
- (6) If WRA refuses an application for a variation, it must issue a notice of its decision to the person who made the application.

41 Tax chargeable in respect of accounting period

- (1) Tax chargeable on a taxable disposal made at an authorised landfill site is chargeable in respect of the accounting period in which the disposal is made.
- (2) But if the person who carries out taxable operations at the site issues a landfill invoice in respect of the disposal within the period of 14 days beginning with the day on which the disposal is made, the amount of tax chargeable on the disposal is chargeable in respect of the accounting period in which the invoice is issued (rather than the accounting period in which the disposal is made).
- (3) Subsection (2) does not apply to the disposal if the person has given notice to WRA, before the landfill invoice is issued, that the person does not wish to take advantage of it.
- (4) The person may vary or withdraw the notice by giving a further notice to WRA.
- (5) A person who carries out taxable operations, or who intends to do so, may make an application in writing to WRA for subsection (2) to be applied –
- (a) to all taxable disposals made at an authorised landfill site at which the person carries out taxable operations, or
 - (b) to a description of taxable disposals specified in the application,
- as if the reference to a period of 14 days were to a longer period.
- (6) WRA must issue a notice to the person of its decision on the application; and if WRA grants the application, the notice must specify the longer period and the taxable disposals in relation to which the longer period is to be applied.
- (7) WRA may vary or withdraw the notice by issuing a further notice to the person.
- (8) In this section, a “landfill invoice” means an invoice which –
- (a) is issued in respect of a taxable disposal, and
 - (b) contains the information specified in Schedule 3.
- (9) Regulations may amend Schedule 3.

Payment, recovery and repayment of tax

42 Payment of tax

- (1) A person who makes a tax return must pay the amount of tax stated in the return as the amount assessed to be chargeable on the person on or before the filing date for the return.

- (2) Pan asesir bod swm o dreth i'w godi ar y person o ganlyniad i ddiwygiad a wneir i'r ffurflen dreth o dan adran 41 o DCRhT (trethdalwr yn diwygio ffurflen dreth), rhaid i'r person dalu'r swm—
- (a) os gwneir y diwygiad ar ddyddiad ffeilio'r ffurflen dreth neu cyn hynny, ar y dyddiad ffeilio neu cyn hynny, neu
 - (b) os gwneir y diwygiad ar ôl dyddiad ffeilio'r ffurflen dreth, ar y diwrnod y mae'r person yn rhoi hysbysiad i ACC am y diwygiad.
- (3) Gweler y darpariaethau a ganlyn yn DCRhT am ddarpariaeth ynghylch talu symiau o dreth mewn amgylchiadau eraill—
- adran 42(4A) (swm sy'n daladwy o ganlyniad i gywiriad a wneir i ffurflen dreth gan ACC);
- adran 45(4) (swm sy'n daladwy o ganlyniad i ddiwygiad a wneir i ffurflen dreth yn ystod ymholiad);
- adran 50(4) (swm sy'n daladwy o ganlyniad i ddiwygiad a wneir i ffurflen dreth ar ôl cwblhau ymholiad);
- adran 52(5) (swm sy'n daladwy yn unol â dyfarniad ACC);
- adran 61(2) (swm sy'n daladwy yn unol ag asesiad ACC).

43 Dyletswydd i gadw crynodeb treth gwarediadau tirlenwi

- (1) Rhaid i berson sy'n cyflawni gweithrediadau trethadwy gadw cofnod (sef "crynodeb treth gwarediadau tirlenwi") o—
- (a) swm y dreth sydd i'w godi ar y person, a
 - (b) y dreth a dalwyd gan y person,
- mewn cysylltiad â phob cyfnod cyfrifyddu.
- (2) Caiff ACC bennu—
- (a) ar ba ffurf y mae'n rhaid cadw'r crynodeb treth gwarediadau tirlenwi, a
 - (b) yr wybodaeth y mae'n rhaid ei chynnwys ynddo.
- (3) Mae'r crynodeb treth gwarediadau tirlenwi i'w drin at ddibenion DCRhT fel cofnod y mae'n ofynnol ei gadw a'i storio'n ddiogel o dan adran 38(1) o DCRhT at ddiben dangos bod y ffurflen dreth y mae'n ofynnol i'r person ei dychwelyd mewn cysylltiad â'r cyfnod cyfrifyddu yn gywir ac yn gyflawn.

44 Gohirio adennill

- (1) Mae adran 181B o DCRhT (ceisiadau i ohirio) (a fewnosodir gan baragraff 63 o Atodlen 23 i DTTT) wedi ei diwygio fel a ganlyn.
- (2) Yn is-adran (3)—
- (a) hepgorer yr "a" ar ôl paragraff (a), a
 - (b) ar ddiwedd paragraff (b) mewnosoder ", ac

- (2) Where an amount of tax is assessed to be chargeable on the person as a result of an amendment made to the tax return under section 41 of TCMA (amendment of tax return by taxpayer), the person must pay the amount –
 - (a) if the amendment is made on or before the filing date for the return, on or before the filing date, or
 - (b) if the amendment is made after the filing date for the return, on the day that the person gives notice of the amendment to WRA.
- (3) See the following provisions of TCMA for provision about the payment of amounts of tax in other circumstances –
 - section 42(4A) (amount payable as a result of a correction made to a tax return by WRA);
 - section 45(4) (amount payable as a result of an amendment made to a tax return during an enquiry);
 - section 50(4) (amount payable as a result of an amendment made to a tax return on the completion of an enquiry);
 - section 52(5) (amount payable in accordance with a WRA determination);
 - section 61(2) (amount payable in accordance with a WRA assessment).

43 Duty to maintain landfill disposals tax summary

- (1) A person who carries out taxable operations must keep a record (a “landfill disposals tax summary”) of –
 - (a) the amount of tax chargeable on the person, and
 - (b) the tax paid by the person,in respect of each accounting period.
- (2) WRA may specify –
 - (a) the form in which the landfill disposals tax summary must be kept, and
 - (b) the information that must be contained in it.
- (3) The landfill disposals tax summary is to be treated for the purposes of TCMA as being a record required to be kept and preserved under section 38(1) of TCMA for the purpose of demonstrating that the tax return that the person is required to make in respect of the accounting period is correct and complete.

44 Postponement of recovery

- (1) Section 181B of TCMA (postponement requests) (inserted by paragraph 63 of Schedule 23 to LTTA) is amended as follows.
- (2) In subsection (3) –
 - (a) omit the “and” after paragraph (a), and
 - (b) at the end of paragraph (b) insert “, and

- (c) pan fo'r cais yn ymwneud â swm o dreth gwarediadau tirlenwi, y rhesymau pam y mae'r person sy'n gwneud y cais yn credu y byddai adennill y swm (a llog ar y swm hwnnw) yn achosi caledi ariannol i'r person."

(3) Yn is-adran (4) –

(a) daw'r geiriau o "yn credu" i "yn ormodol," yn baragraff (a), a

(b) ar ôl y paragraff hwnnw mewnosoder "a

- (b) pan fo'r cais yn ymwneud â swm o dreth gwarediadau tirlenwi, â rheswm i gredu y byddai adennill y swm (a llog ar y swm hwnnw) yn achosi caledi ariannol i'r person,".

(4) Yn is-adran (5) –

(a) daw'r geiriau o "yn credu" i "yn ormodol," yn baragraff (a), a

(b) yn lle'r geiriau o "caiff ganiatáu" i'r diwedd rhodder "neu

- (b) pan fo'r cais yn ymwneud â swm o dreth gwarediadau tirlenwi, â rheswm i gredu mai dim ond mewn cysylltiad â rhan o'r swm (a llog ar y rhan honno) y byddai adennill yn achosi caledi ariannol i'r person,

caiff ACC ganiatáu'r cais mewn cysylltiad ag unrhyw ran o'r swm sy'n briodol yn ei farn."

45 Dim gofyniad i ollwng neu ad-dalu treth oni thelir yr holl dreth

Yn adran 67 o DCRhT (achosion pan na fo angen i ACC roi effaith i hawliad), ar ôl is-adran (11) mewnosoder –

"(12) Achos 8 yw –

- (a) pan wneir yr hawliad mewn cysylltiad â swm o dreth gwarediadau tirlenwi, a

- (b) pan na fo swm o dreth gwarediadau tirlenwi y mae'n ofynnol i'r hawlydd ei dalu wedi ei dalu."

RHAN 4

GWAREDIADAU TRETHADWY A WNEIR MEWN LLEOEDD HEBLAW SAFLEOEDD TIRLENWI AWDURDODEDIG

PENNOD 1

Y DRETH SYDD I'W CHODI AR WAREDIADAU TRETHADWY

46 Cyfrifo'r dreth sydd i'w chodi ar warediad trethadwy

- (1) Mae'r adran hon yn gymwys i warediad trethadwy deunydd a wneir yn rhywle nad yw'n safle tirlenwi awdurdodedig, nac yn rhan o safle o'r fath.

- (c) where the request relates to an amount of landfill disposals tax, the reasons why the person making the request thinks that recovery of the amount (and interest on that amount) would cause the person financial hardship.”
- (3) In subsection (4) –
 - (a) the words from “thinks that” to “excessive,” become paragraph (a), and
 - (b) after that paragraph insert “and
 - (b) where the request relates to an amount of landfill disposals tax, has reason to believe that recovery of the amount (and interest on that amount) would cause the person financial hardship,”.
- (4) In subsection (5) –
 - (a) the words from “thinks that” to “excessive” become paragraph (a), and
 - (b) for the words from “it may grant” to the end substitute “, or
 - (b) where the request relates to an amount of landfill disposals tax, has reason to believe that it is only in respect of part of the amount (and interest on that part) that recovery would cause the person financial hardship,
WRA may grant the request in respect of such part of the amount as it thinks appropriate.”

45 No requirement to discharge or repay tax unless all tax paid

In section 67 of TCMA (cases in which WRA need not give effect to a claim), after subsection (11) insert –

- “(12) Case 8 is where –
 - (a) the claim is made in respect of an amount of landfill disposals tax, and
 - (b) an amount of landfill disposals tax that the claimant is required to pay has not been paid.”

PART 4

TAXABLE DISPOSALS MADE AT PLACES OTHER THAN AUTHORISED LANDFILL SITES

CHAPTER 1

TAX CHARGEABLE ON TAXABLE DISPOSALS

46 Calculation of tax chargeable on taxable disposal

- (1) This section applies to a taxable disposal of material made at a place that is not, and does not form part of, an authorised landfill site.

- (2) Mae swm y dreth sydd i'w godi ar y gwarediad i'w gyfrifo drwy luosi pwysau trethadwy'r deunydd mewn tunelli â'r gyfradd ar gyfer gwarediadau sydd heb eu hawdurdodi.
- (3) Pwysau trethadwy'r deunydd yw pwysau'r deunydd fel y'i pennir gan ACC gan ddefnyddio unrhyw ddull y mae ACC o'r farn ei fod yn briodol.
- (4) Y gyfradd ar gyfer gwarediadau sydd heb eu hawdurdodi yw'r gyfradd y dunnell a ragnodir at ddibenion is-adran (2) mewn rheoliadau.
- (5) Caiff rheoliadau o dan is-adran (4) ragnodi cyfraddau gwahanol ar gyfer disgrifiadau gwahanol o ddeunydd.

PENNOD 2

Y WEITHDREFN AR GYFER CODI'R DRETH

47 Yr amod ar gyfer codi treth

- (1) At ddibenion y Bennod hon, mae person yn bodloni'r amod ar gyfer codi treth mewn cysylltiad â gwarediad trethadwy os yw'r person—
 - (a) wedi gwneud y gwarediad, neu
 - (b) wedi achosi neu ganiatáu i'r gwarediad gael ei wneud, gan wybod ei fod yn gwneud hynny.
- (2) At ddibenion is-adran (1)(b)—
 - (a) mae person a oedd, pan wnaed y gwarediad, yn rheoli, neu mewn sefyllfa i reoli, cerbyd modur neu ôl-gerbyd y gwnaed y gwarediad ohono i'w drin fel pe bai wedi achosi i'r gwarediad gael ei wneud, gan wybod ei fod yn gwneud hynny, a
 - (b) mae person a oedd, pan wnaed y gwarediad, yn berchennog, yn lesddeiliad neu'n feddiannydd y tir lle y gwnaed y gwarediad i'w drin fel pe bai wedi caniatáu i'r gwarediad gael ei wneud, gan wybod ei fod yn gwneud hynny,
 oni bai bod y person yn bodloni ACC neu (ar apêl) y tribiwnlys nad achosodd neu na chaniatiodd y person i'r gwarediad gael ei wneud, gan wybod ei fod yn gwneud hynny.
- (3) Caiff rheoliadau wneud darpariaeth bellach neu ddarpariaeth wahanol ynghylch—
 - (a) amgylchiadau pan fo person i'w drin fel pe bai'n bodloni (neu heb fod yn bodloni) yr amod ar gyfer codi treth, neu
 - (b) materion sydd i'w hystyried wrth benderfynu a yw person yn bodloni (neu heb fod yn bodloni) yr amod hwnnw.
- (4) Caiff y rheoliadau ddiwygio unrhyw ddeddfiad sy'n ymwneud â'r dreth.

48 Pŵer i ddyroddi hysbysiad rhagarweiniol

- (1) Caiff ACC ddyroddi hysbysiad rhagarweiniol i berson os ymddengys i ACC—
 - (a) bod gwarediad trethadwy wedi ei wneud yn rhywle nad yw'n safle tirlenwi awdurdodedig, nac yn rhan o safle o'r fath, a
 - (b) bod y person yn bodloni'r amod ar gyfer codi treth mewn cysylltiad â'r gwarediad (gweler adran 47).

- (2) The amount of tax chargeable on the disposal is to be calculated by multiplying the taxable weight of the material in tonnes by the unauthorised disposals rate.
- (3) The taxable weight of the material is the weight of the material determined by WRA using any method it thinks appropriate.
- (4) The unauthorised disposals rate is the rate per tonne prescribed for the purposes of subsection (2) in regulations.
- (5) Regulations under subsection (4) may prescribe different rates for different descriptions of material.

CHAPTER 2

PROCEDURE FOR CHARGING TAX

47 The charging condition

- (1) For the purposes of this Chapter, a person meets the charging condition in respect of a taxable disposal if the person—
 - (a) made the disposal, or
 - (b) knowingly caused or knowingly permitted the disposal to be made.
- (2) For the purposes of subsection (1)(b)—
 - (a) a person who, at the time of the disposal, controlled, or was in a position to control, a motor vehicle or trailer from which the disposal was made is to be treated as having knowingly caused the disposal to be made, and
 - (b) a person who, at the time of the disposal, was the owner, lessee or occupier of the land where the disposal was made is to be treated as having knowingly permitted the disposal to be made,unless the person satisfies WRA or (on appeal) the tribunal that the person did not knowingly cause or knowingly permit the disposal to be made.
- (3) Regulations may make further or different provision about—
 - (a) circumstances in which a person is to be treated as meeting (or not meeting) the charging condition, or
 - (b) matters that are to be taken into account in determining whether a person meets (or does not meet) that condition.
- (4) The regulations may amend any enactment relating to the tax.

48 Power to issue preliminary notice

- (1) WRA may issue a preliminary notice to a person if it appears to WRA that—
 - (a) a taxable disposal has been made at a place that is not, and does not form part of, an authorised landfill site, and
 - (b) the person meets the charging condition in respect of the disposal (see section 47).

- (2) Rhaid i hysbysiad rhagarweiniol –
- (a) nodi'r tir lle yr ymddengys fod y gwarediad trethadwy wedi ei wneud;
 - (b) disgrifio amgylchiadau'r gwarediad a natur y deunydd a waredwyd, i'r graddau y maent yn hysbys i ACC;
 - (c) datgan pryd yr ymddengys y gwnaed y gwarediad, ac os yw ACC wedi amcangyfrif pryd y gwnaed y gwarediad, esbonio sut y mae ACC wedi amcangyfrif hynny;
 - (d) esbonio pam fod ACC o'r farn fod y person y dyroddir yr hysbysiad iddo yn bodloni'r amod ar gyfer codi treth mewn cysylltiad â'r gwarediad;
 - (e) datgan swm y dreth y bwriedir ei godi ar y gwarediad;
 - (f) esbonio sut y cyfrifwyd y swm hwnnw, gan gynnwys y dull a ddefnyddiodd ACC i bennu pwysau trethadwy'r deunydd a waredwyd.
- (3) Rhaid i hysbysiad rhagarweiniol hefyd hysbysu'r person y'i dyroddir iddo –
- (a) y dyroddir hysbysiad o dan adran 49 ar ôl diwedd 45 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad rhagarweiniol,
 - (b) y caiff y person wneud cais i ACC ymestyn y cyfnod hwnnw, ac
 - (c) y caiff y person gyflwyno sylwadau ysgrifenedig i ACC unrhyw bryd cyn y dyroddir hysbysiad o dan adran 49.
- (4) Caiff un hysbysiad rhagarweiniol ymwneud â mwy nag un gwarediad trethadwy neu â nifer heb ei ganfod o warediadau trethadwy.
- (5) Ni chaiff ACC ddyroddi hysbysiad rhagarweiniol fwy na 4 blynedd ar ôl i ACC ddod yn ymwybodol o unrhyw warediad trethadwy y mae'r hysbysiad yn ymwneud ag ef.
- (6) Ni chaiff ACC ychwaith ddyroddi hysbysiad rhagarweiniol fwy nag 20 mlynedd ar ôl yr adeg yr ymddengys i ACC y gwnaed unrhyw warediad trethadwy y mae'r hysbysiad yn ymwneud ag ef.

49 Pŵer i ddyroddi hysbysiad codi treth ar ôl dyroddi hysbysiad rhagarweiniol

- (1) Mae'r adran hon yn gymwys pan fo –
- (a) ACC wedi dyroddi hysbysiad rhagarweiniol i berson o dan adran 48, a
 - (b) y cyfnod o 45 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddwyd yr hysbysiad, neu unrhyw gyfnod hwy y cytunodd ACC iddo, wedi dod i ben.
- (2) Rhaid i ACC naill ai –
- (a) dyroddi hysbysiad codi treth i'r person mewn cysylltiad ag unrhyw un neu ragor o'r gwarediadau y mae'r hysbysiad rhagarweiniol yn ymwneud â hwy, neu
 - (b) dyroddi hysbysiad i'r person sy'n datgan nad yw'n bwriadu dyroddi hysbysiad codi treth i'r person mewn cysylltiad â'r gwarediadau hynny.
- (3) Ni chaiff ACC ddyroddi hysbysiad codi treth i berson onid yw'n fodlon –
- (a) bod gwarediad trethadwy wedi ei wneud yn rhywle nad yw'n safle tirlenwi awdurdodedig, nac yn rhan o safle o'r fath, a
 - (b) bod y person yn bodloni'r amod ar gyfer codi treth ar y gwarediad.

- (2) A preliminary notice must –
 - (a) identify the land where the taxable disposal appears to have been made;
 - (b) describe the circumstances of the disposal and the nature of the material disposed of, so far as they are known to WRA;
 - (c) state when the disposal appears to have been made, and if WRA has estimated when the disposal was made, explain how WRA has made the estimate;
 - (d) explain why WRA thinks that the person to whom the notice is issued meets the charging condition in respect of the disposal;
 - (e) state the amount of the proposed charge to tax on the disposal;
 - (f) explain how that amount has been calculated, including the method used by WRA to determine the taxable weight of the material disposed of.
- (3) A preliminary notice must also inform the person to whom it is issued –
 - (a) that a notice will be issued under section 49 after the end of 45 days beginning with the day on which the preliminary notice is issued,
 - (b) that the person may request that WRA extend that period, and
 - (c) that the person may make written representations to WRA at any time before a notice is issued under section 49.
- (4) A single preliminary notice may relate to more than one taxable disposal or to an unascertained number of taxable disposals.
- (5) WRA may not issue a preliminary notice more than 4 years after WRA becomes aware of any taxable disposal to which the notice relates.
- (6) Nor may WRA issue a preliminary notice more than 20 years after the time when it appears to WRA that any taxable disposal to which the notice relates was made.

49 Power to issue charging notice after issuing preliminary notice

- (1) This section applies where –
 - (a) WRA has issued a preliminary notice to a person under section 48, and
 - (b) the period of 45 days beginning with the day on which the notice was issued, or any longer period agreed by WRA, has ended.
- (2) WRA must either –
 - (a) issue a charging notice to the person in respect of any of the disposals to which the preliminary notice relates, or
 - (b) issue a notice to the person stating that it does not intend to issue a charging notice to the person in respect of those disposals.
- (3) WRA may issue a charging notice to a person only if satisfied that –
 - (a) a taxable disposal has been made at a place that is not, and does not form part of, an authorised landfill site, and
 - (b) the person meets the charging condition in respect of the disposal.

- (4) Wrth benderfynu pa un ai i ddyroddi hysbysiad codi treth i berson ai peidio, rhaid i ACC roi sylw i unrhyw sylwadau ysgrifenedig a gyflwynwyd gan y person.
- (5) Rhaid i hysbysiad codi treth—
 - (a) rhoi manylion y gwarediad neu'r gwarediadau trethadwy y mae'r hysbysiad yn ymwneud ag ef neu â hwy;
 - (b) esbonio pam fod ACC wedi ei fodloni bod y person y dyroddir yr hysbysiad iddo yn bodloni'r amod ar gyfer codi treth mewn cysylltiad â'r gwarediad neu'r gwarediadau;
 - (c) datgan swm y dreth sydd i'w godi ar y gwarediad neu'r gwarediadau;
 - (d) esbonio sut y cyfrifwyd y swm hwnnw, gan gynnwys y dull a ddefnyddiodd ACC i bennu pwysau trethadwy'r deunydd a waredwyd;
 - (e) hysbysu'r person am yr hawl i ofyn am adolygiad a'r hawl i apelio yn erbyn yr hysbysiad o dan Ran 8 o DCRhT.

50 Pŵer i ddyroddi hysbysiad codi treth heb ddyroddi hysbysiad rhagarweiniol

- (1) Mae'r adran hon yn gymwys pan fo ACC—
 - (a) wedi ei fodloni bod person yn bodloni'r amod ar gyfer codi treth mewn cysylltiad â gwarediad trethadwy a wnaed yn rhywle nad yw'n safle tirlenwi awdurdodedig, nac yn rhan o safle o'r fath, a
 - (b) o'r farn ei bod yn debygol y collir treth os yw'n gweithredu o dan adrannau 48 a 49.
- (2) Caiff ACC ddyroddi hysbysiad codi treth i'r person heb ddyroddi hysbysiad rhagarweiniol yn gyntaf.
- (3) Rhaid i hysbysiad codi treth a ddyroddir o dan yr adran hon gynnwys—
 - (a) yr wybodaeth a bennir yn adran 49(5), a
 - (b) rhesymau ACC dros ddyroddi'r hysbysiad heb ddyroddi hysbysiad rhagarweiniol yn gyntaf.
- (4) Ni chaiff ACC ddyroddi hysbysiad codi treth o dan yr adran hon fwy na 4 blynedd ar ôl i ACC ddod yn ymwybodol o unrhyw warediad trethadwy y mae'r hysbysiad yn ymwneud ag ef.
- (5) Ni chaiff ACC ychwaith ddyroddi hysbysiad codi treth o dan yr adran hon fwy nag 20 mlynedd ar ôl yr adeg yr ymddengys i ACC y gwnaed unrhyw warediad trethadwy y mae'r hysbysiad yn ymwneud ag ef.

51 Talu treth

- (1) Rhaid i berson y dyroddir hysbysiad codi treth iddo dalu'r swm o dreth a godir gan yr hysbysiad.
- (2) Rhaid talu'r dreth cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad.
- (3) Os dyroddir hysbysiadau codi treth i fwy nag person mewn cysylltiad â'r un gwarediad trethadwy, mae'r holl bersonau hynny'n atebol ar y cyd ac yn unigol am y swm o dreth a godir ar y gwarediad.

- (4) In deciding whether to issue a charging notice to a person, WRA must have regard to any written representations made by the person.
- (5) A charging notice must—
 - (a) give details of the taxable disposal or disposals to which the notice relates;
 - (b) explain why WRA is satisfied that the person to whom the notice is issued meets the charging condition in respect of the disposal or disposals;
 - (c) state the amount of the charge to tax on the disposal or disposals;
 - (d) explain how that amount has been calculated, including the method used by WRA to determine the taxable weight of the material disposed of;
 - (e) inform the person of the rights to request a review and to appeal against the notice under Part 8 of TCMA.

50 Power to issue charging notice without issuing preliminary notice

- (1) This section applies where WRA—
 - (a) is satisfied that a person meets the charging condition in respect of a taxable disposal made at a place that is not, and does not form part of, an authorised landfill site, and
 - (b) thinks that there is likely to be a loss of tax if it proceeds under sections 48 and 49.
- (2) WRA may issue a charging notice to the person without first issuing a preliminary notice.
- (3) A charging notice issued under this section must include—
 - (a) the information specified in section 49(5), and
 - (b) WRA's reasons for issuing the notice without first issuing a preliminary notice.
- (4) WRA may not issue a charging notice under this section more than 4 years after WRA becomes aware of any taxable disposal to which the notice relates.
- (5) Nor may WRA issue a charging notice under this section more than 20 years after the time when it appears to WRA that any taxable disposal to which the notice relates was made.

51 Payment of tax

- (1) A person to whom a charging notice is issued must pay the amount of tax charged by the notice.
- (2) The tax must be paid before the end of the period of 30 days beginning with the day on which the notice is issued.
- (3) If charging notices are issued to more than one person in respect of the same taxable disposal, all of those persons are jointly and severally liable for the amount of tax charged on the disposal.

52 Pŵer i wneud darpariaeth bellach

- (1) Caiff rheoliadau wneud darpariaeth bellach neu ddarpariaeth wahanol ynghylch –
 - (a) y gweithdrefnau ar gyfer dyroddi hysbysiadau rhagarweiniol a hysbysiadau codi treth;
 - (b) talu swm o dreth a godir gan hysbysiad codi treth;
 - (c) unrhyw faterion eraill sy'n ymwneud â chodi swm o dreth neu dalu swm o dreth o dan y Bennod hon, neu'n deillio o hynny.
- (2) Caiff y rheoliadau ddiwygio neu gymhwyso (gydag addasiadau neu hebddynt) unrhyw ddeddfiad sy'n ymwneud â'r dreth.

53 Llog taliadau hwyr

- (1) Mae adran 157 o DCRhT (llog taliadau hwyr ar drethi datganoledig) (a amnewidir gan baragraff 58 o Atodlen 23 i DTTT) wedi ei diwygio fel a ganlyn.
- (2) Ar ôl is-adran (1) mewnosoder –

“(1A) Mae'r adran hon hefyd yn gymwys i swm o dreth gwarediadau tirlenwi a godir gan hysbysiad codi treth a ddyroddir o dan adran 49 neu 50 o DTGT.”
- (3) Yn is-adran (3), ar ôl paragraff (b) mewnosoder –

“(c) yn achos swm sydd o fewn is-adran (1A), y dyddiad sy'n union ar ôl diwedd y cyfnod a bennir yn adran 51 o DTGT.”

RHAN 5**DARPARIAETH ATODOL****PENNOD 1****CREDYDAU TRETH****54 Pŵer i wneud darpariaeth ar gyfer credydau treth**

- (1) Caiff rheoliadau wneud darpariaeth ar gyfer amgylchiadau pan fo person i fod â hawlogaeth i gredd treth mewn cysylltiad â'r dreth.
- (2) Caiff y rheoliadau wneud darpariaeth (ymysg pethau eraill) –
 - (a) ynghylch amodau y mae hawlogaeth i gredd i fod yn ddarostyngedig iddynt;
 - (b) ynghylch swm credyd;
 - (c) ynghylch y ffordd y mae person sydd â hawlogaeth i gredd i gael budd ohono (er enghraifft, darpariaeth i dynnu didyniadau o'r dreth a fyddai fel arall i'w chodi ar berson, ac i daliadau gael eu rhoi i berson, mewn amgylchiadau a ragnodir yn y rheoliadau);
 - (d) ynghylch y weithdrefn ar gyfer hawlio credyd (er enghraifft, darpariaeth ynghylch gwybodaeth sydd i'w darparu gan hawlydd i ategu hawliad);

52 Power to make further provision

- (1) Regulations may make further or different provision about –
 - (a) the procedures for issuing preliminary notices and charging notices;
 - (b) the payment of an amount of tax charged by a charging notice;
 - (c) any other matters relating to or arising from the charging or payment of an amount of tax under this Chapter.
- (2) The regulations may amend or apply (with or without modifications) any enactment relating to the tax.

53 Late payment interest

- (1) Section 157 of TCMA (late payment interest on devolved taxes) (substituted by paragraph 58 of Schedule 23 to LTTA) is amended as follows.
- (2) After subsection (1) insert –

“(1A) This section also applies to an amount of landfill disposals tax charged by a charging notice issued under section 49 or 50 of LDTA.”
- (3) In subsection (3), after paragraph (b) insert –

“(c) in the case of an amount falling within subsection (1A), the date immediately after the end of the period specified in section 51 of LDTA.”

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 1

TAX CREDITS

54 Power to make provision for tax credits

- (1) Regulations may make provision for circumstances in which a person is to be entitled to a tax credit in respect of the tax.
- (2) The regulations may (among other things) make provision –
 - (a) about conditions to which entitlement to a credit is to be subject;
 - (b) about the amount of a credit;
 - (c) about the way in which a person entitled to a credit is to benefit from it (for example, provision for deductions to be made from the tax that would otherwise be chargeable on a person, and for payments to be made to a person, in circumstances prescribed in the regulations);
 - (d) about the procedure for claiming a credit (for example, provision about information to be provided by a claimant in support of a claim);

- (e) ynghylch amodau y mae unrhyw fudd mewn cysylltiad â chredyd i fod yn ddarostyngedig iddynt, neu y caiff fod yn ddarostyngedig iddynt, (er enghraifft, amodau sy'n gwneud taliadau neu ad-daliadau i ACC yn ofynnol, o dan amgylchiadau a ragnodir yn y rheoliadau);
 - (f) ynghylch amgylchiadau y caiff ACC atal credyd oddi tanynt;
 - (g) sy'n caniatáu i ACC ei gwneud yn ofynnol i wybodaeth a dogfennau gael eu darparu, ac yn caniatáu i ACC archwilio mangreoedd, naill ai mewn cysylltiad â gofyniad a osodir o dan y rheoliadau, neu fel arall at ddiben cadarnhau sefyllfa person o ran hawlogaeth i gredyd, neu o ran gofyniad i roi ad-daliad i ACC o dan y rheoliadau;
 - (h) ynghylch dyletswyddau i gadw cofnodion a'u storio'n ddiogel;
 - (i) ar gyfer cosbau mewn cysylltiad ag achosion o fethu â chydymffurfio â gofynion a osodir gan y rheoliadau neu oddi tanynt;
 - (j) ynghylch adolygiadau ac apelau.
- (3) Caiff y rheoliadau ddiwygio neu gymhwyso (gydag addasiadau neu hebddynt) unrhyw ddeddfiad sy'n ymwneud â'r dreth.

PENNOD 2

MANNAU NAD YDYNT AT DDIBENION GWAREDU

55 Dynodi man nad yw at ddibenion gwaredu

- (1) Caiff ACC ddynodi rhan o safle tirlenwi awdurdodedig yng Nghymru yn fan nad yw at ddibenion gwaredu drwy ddyroddi hysbysiad i weithredwr y safle.
- (2) Rhaid i hysbysiad sy'n dynodi man nad yw at ddibenion gwaredu bennu –
 - (a) y safle tirlenwi awdurdodedig y mae'n ymwneud ag ef,
 - (b) ffiniau'r man a ddynodir ganddo, ac
 - (c) y dyddiad y mae dynodiad y man yn cael effaith.
- (3) Mewn perthynas â'r hysbysiad –
 - (a) rhaid iddo bennu'r disgrifiadau o ddeunydd y mae'n rhaid ei ddodi yn y man nad yw at ddibenion gwaredu,
 - (b) caiff bennu disgrifiadau o ddeunydd na chaniateir ei ddodi yn y man hwnnw,
 - (c) rhaid iddo ei gwneud yn ofynnol i bwysau unrhyw ddeunydd a ddodir yn y man neu a symudir ymaith o'r man gael ei ganfod drwy ddefnyddio dull a bennir yn yr hysbysiad,
 - (d) caiff bennu uchafswm y deunydd y caniateir ei gadw yn y man,
 - (e) rhaid iddo bennu'r gweithgarwch safle tirlenwi y caniateir ei gyflawni yn y man, ac
 - (f) rhaid iddo bennu'r cyfnod hwyaf y caniateir cadw deunydd yn y man.
- (4) Caiff y ddarpariaeth a wneir gan yr hysbysiad o dan is-adran (3) gynnwys –
 - (a) darpariaeth sy'n ddarostyngedig i amodau neu eithriadau, a

- (e) about conditions to which any benefit in respect of a credit is to be, or may be, made subject (for example, conditions requiring payments or repayments to be made to WRA in circumstances prescribed in the regulations);
 - (f) about circumstances in which WRA may withhold a credit;
 - (g) permitting WRA to require the provision of information and documents, and to inspect premises, either in connection with a requirement imposed under the regulations, or otherwise for the purpose of checking a person's position as respects entitlement to a credit, or as respects a requirement to make a repayment to WRA under the regulations;
 - (h) about duties to keep and preserve records;
 - (i) for penalties in respect of failures to comply with requirements imposed by or under the regulations;
 - (j) about reviews and appeals.
- (3) The regulations may amend or apply (with or without modifications) any enactment relating to the tax.

CHAPTER 2

NON-DISPOSAL AREAS

55 Designation of non-disposal area

- (1) WRA may designate a part of an authorised landfill site in Wales as a non-disposal area by issuing a notice to the operator of the site.
- (2) A notice designating a non-disposal area must specify –
 - (a) the authorised landfill site to which it relates,
 - (b) the boundaries of the area that it designates, and
 - (c) the date on which the designation of the area takes effect.
- (3) The notice –
 - (a) must specify the descriptions of material that must be deposited in the non-disposal area,
 - (b) may specify descriptions of material that must not be deposited in the area,
 - (c) must require the weight of any material that is deposited in or removed from the area to be determined using a method specified in the notice,
 - (d) may specify a maximum amount of material that may be kept in the area,
 - (e) must specify the landfill site activities that may be carried out in the area, and
 - (f) must specify the maximum period for which material may be kept in the area.
- (4) The provision made by the notice under subsection (3) may include –
 - (a) provision that is subject to conditions or exceptions, and

- (b) darpariaeth wahanol ar gyfer achosion gwahanol (gan gynnwys disgrifiadau gwahanol o ddeunydd).
- (5) Caiff ACC amrywio neu ganslo dynodiad o dan yr adran hon drwy ddyroddi hysbysiad pellach i weithredwr y safle.
- (6) Mewn perthynas â hysbysiad sy'n amrywio neu'n canslo dynodiad—
 - (a) rhaid iddo nodi manylion yr amrywio neu'r canslo,
 - (b) rhaid iddo bennu'r dyddiad y mae'n cael effaith, ac
 - (c) caiff bennu'r camau y mae'n ofynnol i'r gweithredwr eu cymryd mewn cysylltiad â'r amrywio neu'r canslo, neu'r camau y caniateir iddo eu cymryd mewn cysylltiad â hynny.
- (7) Caiff ACC wneud, amrywio neu ganslo dynodiad o dan yr adran hon—
 - (a) ar gais gweithredwr y safle tirlenwi awdurdodedig y mae'r dynodiad yn ymwneud ag ef, neu
 - (b) ar ei gymhelliad ei hun.
- (8) Rhaid i gais i ddynodi, i amrywio neu i ganslo gael ei gyflwyno mewn ysgrifen.
- (9) Os yw ACC yn gwrthod cais, rhaid iddo ddyroddi hysbysiad am ei benderfyniad i weithredwr y safle tirlenwi awdurdodedig.
- (10) Caiff rheoliadau ddiwygio'r adran hon er mwyn gwneud darpariaeth bellach neu ddarpariaeth wahanol ynghylch yr hyn sydd i'w gynnwys mewn hysbysiad a ddyroddir o dan yr adran hon.

56 Dyletswyddau gweithredwr mewn perthynas â man nad yw at ddibenion gwaredu

- (1) Pan fo—
 - (a) hysbysiad mewn grym sy'n dynodi rhan o safle tirlenwi awdurdodedig yn fan nad yw at ddibenion gwaredu, a
 - (b) deunydd ar y safle sydd o ddisgrifiad a bennir yn yr hysbysiad fel deunydd y mae'n rhaid ei ddodi, neu na chaniateir ei ddodi, yn y man hwnnw,
 rhaid i weithredwr y safle sicrhau yr ymdrinnir â'r deunydd yn unol â darpariaethau'r hysbysiad.
- (2) Mae is-adran (1) yn peidio â bod yn gymwys mewn perthynas â deunydd os gwneir gwarediad trethadwy o'r deunydd y tu allan i'r man nad yw at ddibenion gwaredu.
- (3) Nid yw is-adran (1) yn gymwys mewn perthynas â deunydd—
 - (a) os yw gwarediad trethadwy o'r deunydd i'w wneud yn union ar ôl iddo gael ei gynhyrchu ar y safle tirlenwi awdurdodedig neu ei gludo iddo, neu
 - (b) os yw'r deunydd ar ei hynt rhwng lleoedd y tu allan i'r safle ac yn mynd i gael ei symud o'r safle ar unwaith.
- (4) Nid yw'r is-adran honno yn gymwys ychwaith—
 - (a) os yw ACC yn cytuno mewn achos penodol y caniateir ymdrin â deunydd mewn modd nad yw'n unol â darpariaethau'r hysbysiad sy'n dynodi'r man nad yw at ddibenion gwaredu, a

- (b) different provision for different cases (including different descriptions of material).
- (5) WRA may vary or cancel a designation under this section by issuing a further notice to the operator of the site.
- (6) A notice varying or cancelling a designation –
 - (a) must set out the details of the variation or cancellation,
 - (b) must specify the date on which it takes effect, and
 - (c) may specify steps that the operator is required or permitted to take in connection with the variation or cancellation.
- (7) WRA may make, vary or cancel a designation under this section –
 - (a) on the application of the operator of the authorised landfill site to which the designation relates, or
 - (b) on its own initiative.
- (8) An application for a designation, variation or cancellation must be made in writing.
- (9) If WRA refuses an application, it must issue a notice of its decision to the operator of the authorised landfill site.
- (10) Regulations may amend this section to make further or different provision about the contents of a notice issued under this section.

56 Duties of operator in relation to non-disposal area

- (1) Where –
 - (a) a notice is in force designating a part of an authorised landfill site as a non-disposal area, and
 - (b) there is material at the site which is of a description specified in the notice as material which must, or must not, be deposited in the area,the operator of the site must ensure that the material is dealt with in accordance with the provisions of the notice.
- (2) Subsection (1) ceases to apply in relation to material if a taxable disposal of the material is made outside the non-disposal area.
- (3) Subsection (1) does not apply in relation to material if –
 - (a) a taxable disposal of the material is going to be made immediately after it is produced at or brought onto the authorised landfill site, or
 - (b) the material is in transit between places outside the site and is going to be removed from the site immediately.
- (4) Nor does that subsection apply if –
 - (a) WRA agrees in a particular case that material may be dealt with otherwise than in accordance with the provisions of the notice designating the non-disposal area, and

- (b) os ymdrinnir â'r deunydd yn unol â'r cytundeb.
- (5) Mewn perthynas â chytundeb a roddir gan ACC o dan is-adran (4)(a) –
- (a) caiff fod yn ddiamed neu'n ddarostyngedig i amodau;
- (b) caiff ddarparu bod unrhyw beth a wneir mewn perthynas â deunydd a nodir yn y cytundeb i'w drin fel pe bai wedi ei wneud mewn perthynas â deunydd arall o'r un disgrifiad ar y safle tirlenwi awdurdodedig;
- (c) caiff ymwneud â phethau a wnaed cyn rhoi'r cytundeb os yw ACC wedi ei fodloni na ellid bod wedi disgwyl yn rhesymol i weithredwr y safle sicrhau ei gytundeb cyn i'r pethau hynny gael eu gwneud.
- (6) Gweler adran 8(3)(g) am ddarpariaeth sy'n trin gwarediad trethadwy fel pe bai wedi ei wneud os cedwir deunydd mewn man nad yw at ddibenion gwaredu y tu hwnt i ddiwedd y cyfnod hwyaf a bennir yn yr hysbysiad sy'n dynodi'r man, oni bai yr ymdrinnir â'r deunydd yn unol â chytundeb o dan is-adran (4)(a).
- (7) Caiff rheoliadau ddiwygio'r adran hon er mwyn gwneud darpariaeth bellach neu ddarpariaeth wahanol ynghylch amgylchiadau pan na fo is-adran (1) yn gymwys (neu pan fo'n peidio â bod yn gymwys).

57 **Dyletswyddau i gadw cofnodion a'u storio'n ddiogel**

- (1) Pan fo rhan o safle tirlenwi awdurdodedig wedi ei dynodi'n fan nad yw at ddibenion gwaredu, rhaid i weithredwr y safle gadw cofnodion sy'n ymwneud â deunydd a ddodir yn y man.
- (2) Rhaid i'r cofnodion fod yn ddigonol i alluogi ACC i benderfynu pa un a yw'r gweithredwr yn cydymffurfio ag adran 56 mewn perthynas â'r deunydd, neu a yw wedi cydymffurfio â'r adran honno.
- (3) Caiff ACC bennu –
- (a) ar ba ffurf y mae'n rhaid cadw'r cofnodion, a
- (b) yr wybodaeth y mae'n rhaid ei chynnwys ynddynt.
- (4) Rhaid i'r gweithredwr storio'r cofnodion yn ddiogel hyd ddiwedd y cyfnod o 6 blynedd sy'n dechrau â'r dyddiad y caiff y deunydd ei symud o'r man nad yw at ddibenion gwaredu, neu'r dyddiad y mae'n peidio â bod yn ddeunydd o ddisgrifiad y mae'n rhaid ei ddodi yn y man, pa un bynnag sydd gynharaf.
- (5) Ond gall cytundeb a roddir o dan adran 56(4)(a) mewn perthynas â deunydd ei gwneud yn ofynnol i'r gweithredwr storio'r cofnodion sy'n ymwneud â'r deunydd yn ddiogel am gyfnod o 6 blynedd sy'n dechrau â dyddiad gwahanol (boed gynharach neu ddiweddarach) i'r un a bennir yn is-adran (4).
- (6) Gweler Pennod 2 o Ran 3 o DCRhT am ddyletswyddau eraill i gadw cofnodion a'u storio'n ddiogel sy'n gymwys pan gaiff gwarediad trethadwy ei drin fel pe bai wedi ei wneud yn rhinwedd adran 8(3)(g).

- (b) the material is dealt with in accordance with the agreement.
- (5) An agreement given by WRA under subsection (4)(a) –
 - (a) may be unconditional or subject to conditions;
 - (b) may provide that anything done in relation to material identified in the agreement is to be treated as having been done in relation to other material of the same description at the authorised landfill site;
 - (c) may relate to things done before the agreement is given if WRA is satisfied that the operator of the site could not reasonably have been expected to obtain its agreement before they were done.
- (6) See section 8(3)(g) for provision which treats a taxable disposal as being made if material is kept in a non-disposal area beyond the end of the maximum period specified in the notice designating the area, unless the material is dealt with in accordance with an agreement under subsection (4)(a).
- (7) Regulations may amend this section to make further or different provision about circumstances in which subsection (1) does not apply (or ceases to apply).

57 Duties to keep and preserve records

- (1) Where part of an authorised landfill site has been designated as a non-disposal area, the operator of the site must keep records relating to material that is deposited in the area.
- (2) The records must be sufficient to enable WRA to determine whether the operator is complying, or has complied, with section 56 in relation to the material.
- (3) WRA may specify –
 - (a) the form in which the records must be kept, and
 - (b) the information that must be contained in them.
- (4) The operator must preserve the records until the end of the period of 6 years beginning with the date on which the material is removed from the non-disposal area, or ceases to be material of a description that must be deposited in the area, whichever is earlier.
- (5) But an agreement given under section 56(4)(a) in relation to material may require the operator to preserve the records relating to the material until the end of a period of 6 years beginning with a different date (whether earlier or later) from the one specified in subsection (4).
- (6) See Chapter 2 of Part 3 of TCMA for other duties to keep and preserve records which apply where a taxable disposal is treated as being made by virtue of section 8(3)(g).

58 Adolygiadau ac apelau sy'n ymwneud â dynodi mannau nad ydynt at ddibenion gwaredu

Yn adran 172 o DCRhT (penderfyniadau apeliadwy), yn is-adran (2), ar ôl paragraff (i) (a fewnosodir gan adran 38 o'r Ddeddf hon) mewnosoder –

“(j) penderfyniad sy'n ymwneud â dynodi man nad yw at ddibenion gwaredu at ddibenion treth gwarediadau tirlenwi;”.

PENNOD 3

YMCHWILIO A GWYBODAETH

59 Pwerau archwilio

(1) Ar ôl adran 103 o DCRhT (pŵer ACC i archwilio mangre busnes) mewnosoder –

“103A Pŵer pellach i archwilio mangre busnes: treth gwarediadau tirlenwi

- (1) Os oes gan ACC sail dros gredu bod yr amodau a ganlyn wedi eu bodloni, caiff ACC fynd i fangre busnes person ac archwilio –
 - (a) y fangre;
 - (b) asedau busnes sydd yn y fangre;
 - (c) dogfennau busnes perthnasol sydd yn y fangre (ond gweler adran 110).
- (2) Yr amod cyntaf yw bod y person yn ymwneud neu wedi ymwneud mewn unrhyw rinwedd â gwarediad deunydd sy'n warediad trethadwy neu a allai fod yn warediad trethadwy.
- (3) Yr ail amod yw bod yr archwiliad o'r fangre yn ofynnol at ddiben gwirio sefyllfa person arall o ran treth gwarediadau tirlenwi mewn cysylltiad â'r gwarediad o dan sylw.
- (4) Mae is-adrannau (2) i (7) o adran 103 yn gymwys mewn cysylltiad ag archwiliad o dan yr adran hon fel y maent yn gymwys mewn cysylltiad ag archwiliad o dan adran 103(1).
- (5) Yn yr adran hon, ystyr “dogfennau busnes perthnasol” yw dogfennau busnes sy'n ymwneud â materion sy'n berthnasol i sefyllfa person o ran treth gwarediadau tirlenwi.
- (6) Mae'r amgylchiadau pan fo ACC i'w drin fel pe bai ganddo sail dros gredu bod yr amod cyntaf wedi ei fodloni yn cynnwys (er enghraifft) amgylchiadau pan fo gan ACC sail dros gredu –
 - (a) bod y person, neu y bu'r person, yn ymwneud mewn unrhyw rinwedd â chael, â chludo neu â chyflenwi unrhyw ddeunydd at ddibenion sy'n gysylltiedig â gwarediad deunydd sy'n warediad trethadwy neu a allai fod yn warediad trethadwy, neu sy'n baratoad ar gyfer hynny, neu

58 Reviews and appeals relating to designation of non-disposal areas

In section 172 of TCMA (appealable decisions), in subsection (2), after paragraph (i) (inserted by section 38 of this Act) insert—

“(j) a decision relating to the designation of a non-disposal area for the purposes of landfill disposals tax;”.

CHAPTER 3

INVESTIGATION AND INFORMATION

59 Powers of inspection

(1) After section 103 of TCMA (power of WRA to inspect business premises) insert—

“103A Further power to inspect business premises: landfill disposals tax

- (1) If WRA has grounds for believing that the following conditions are met, WRA may enter a person’s business premises and inspect—
 - (a) the premises;
 - (b) business assets that are on the premises;
 - (c) relevant business documents that are on the premises (but see section 110).
- (2) The first condition is that the person is or has been involved in any capacity with a disposal of material that is or may be a taxable disposal.
- (3) The second condition is that the inspection of the premises is required for the purpose of checking the position of another person as regards landfill disposals tax in respect of the disposal concerned.
- (4) Subsections (2) to (7) of section 103 apply in respect of an inspection under this section as they apply in respect of an inspection under section 103(1).
- (5) In this section, “relevant business documents” means business documents that relate to matters relevant to the position of a person as regards landfill disposals tax.
- (6) The circumstances in which WRA is to be treated as having grounds for believing that the first condition is met include (for example) circumstances where WRA has grounds for believing that the person—
 - (a) is, or has been, involved in any capacity with receiving, transporting or supplying any material for purposes connected with or preparatory to a disposal of material that is or may be a taxable disposal, or

- (b) bod y person, neu y bu'r person, yn ymwneud mewn unrhyw rinwedd â gwneud unrhyw ddeunydd yn destun unrhyw weithdrefn neu ddefnydd, neu fel arall ag ymdrin ag unrhyw ddeunydd neu wneud trefniadau mewn perthynas ag ef, at ddibenion sy'n gysylltiedig â gwarediad deunydd sy'n warediad trethadwy neu a allai fod yn warediad trethadwy, neu sy'n baratoad ar gyfer hynny.
- (7) Ni chaniateir cynnal archwiliad o fangre o dan yr adran hon os oes gan ACC y pŵer i gynnal yr archwiliad o dan adran 103B.
- (8) Yn yr adran hon –
 - (a) mae cyfeiriadau at warediad deunydd yn cynnwys cyflawni gweithgarwch safle tirlenwi penodedig mewn perthynas â deunydd;
 - (b) mae i "deunydd", "gweithgarwch safle tirlenwi penodedig" a "gwarediad trethadwy" yr un ystyr ag a roddir iddynt yn DTGT.

103B Pŵer pellach i archwilio mangre: gwarediadau trethadwy a wneir yn rhywle ac eithrio safleoedd tirlenwi awdurdodedig

- (1) Mae'r adran hon yn gymwys os oes gan ACC sail dros gredu –
 - (a) bod gwarediad deunydd sy'n warediad trethadwy neu a allai fod yn warediad trethadwy wedi ei wneud yn rhywle nad yw'n safle tirlenwi awdurdodedig, nac yn rhan o safle o'r fath, a
 - (b) ei bod yn ofynnol archwilio mangre sydd o fewn is-adran (3) at un neu ragor o'r dibenion a restrir yn is-adran (4).
- (2) Caiff ACC fynd i'r fangre ac archwilio –
 - (a) y fangre, a
 - (b) unrhyw beth sydd yn y fangre (gan gynnwys dogfennau).
- (3) Mae mangre o fewn yr is-adran hon os oes gan ACC reswm i gredu –
 - (a) y gwnaed y gwarediad ynddi, neu
 - (b) bod meddiannydd y fangre yn bodloni, neu y gallai fodloni, yr amod ar gyfer codi treth mewn cysylltiad â'r gwarediad.
- (4) Y dibenion yw –
 - (a) penderfynu a wnaed y gwarediad yn y fangre;
 - (b) canfod natur neu darddiad y deunydd a waredwyd;
 - (c) canfod ar ba ddyddiad y gwnaed y gwarediad;
 - (d) penderfynu a yw'r gwarediad yn warediad trethadwy;
 - (e) pennu pwysau'r deunydd a waredwyd;
 - (f) pennu swm unrhyw dreth arfaethedig sydd i'w godi ar y gwarediad o dan DTGT;

- (b) is, or has been, involved in any capacity in subjecting any material to any procedure or use, or otherwise in dealing with or making arrangements in respect of any material, for purposes connected with or preparatory to a disposal of material that is or may be a taxable disposal.
- (7) An inspection of premises is not to be carried out under this section if WRA has the power to carry out the inspection under section 103B.
- (8) In this section—
 - (a) references to a disposal of material include the carrying out of a specified landfill site activity in relation to material;
 - (b) “material”, “specified landfill site activity” and “taxable disposal” have the same meanings as in LDTA.

103B Further power to inspect premises: taxable disposals made at places other than authorised landfill sites

- (1) This section applies if WRA has grounds for believing—
 - (a) that a disposal of material that is or may be a taxable disposal has been made at a place that is not, and does not form part of, an authorised landfill site, and
 - (b) that the inspection of premises within subsection (3) is required for one or more of the purposes listed in subsection (4).
- (2) WRA may enter the premises and inspect—
 - (a) the premises, and
 - (b) anything on the premises (including documents).
- (3) Premises are within this subsection if WRA has reason to believe that—
 - (a) the disposal was made at them, or
 - (b) the occupier of the premises meets, or may meet, the charging condition in respect of the disposal.
- (4) The purposes are—
 - (a) determining whether the disposal was made at the premises;
 - (b) identifying the nature or origin of the material disposed of;
 - (c) identifying the date on which the disposal was made;
 - (d) determining whether the disposal is a taxable disposal;
 - (e) determining the weight of the material disposed of;
 - (f) determining the amount of any proposed charge to tax under LDTA on the disposal;

- (g) canfod person sy'n bodloni, neu a allai fodloni, yr amod ar gyfer codi treth mewn cysylltiad â'r gwarediad.
- (5) Mae is-adrannau (2) i (7) o adran 103 yn gymwys mewn cysylltiad ag archwiliad o dan yr adran hon fel y maent yn gymwys mewn cysylltiad ag archwiliad o dan adran 103(1).
- (6) Yn yr adran hon –
 - (a) mae i “safle tirlenwi awdurdodedig”, “deunydd” a “gwarediad trethadwy” yr un ystyron ag a roddir iddynt yn DTGT;
 - (b) mae i gyfeiriadau at berson yn bodloni'r amod ar gyfer codi treth yr un ystyr ag ym Mhennod 2 o Ran 4 o DTGT.”
- (2) Yn adran 103 o DCRhT, ar ôl is-adran (7) mewnosoder –
 - “(8) Ni chaniateir cynnal archwiliad o fangre o dan yr adran hon os oes gan ACC y pŵer i gynnal yr archwiliad o dan adran 103B.”

60 Datgelu gwybodaeth i ACC

- (1) Caiff person o fewn is-adran (2) ddatgelu gwybodaeth i ACC at ddiben cynorthwyo ACC i gasglu a rheoli'r dreth.
- (2) Y personau yw –
 - (a) cyngor sir neu gyngor bwrdeistref sirol yng Nghymru;
 - (b) Corff Adnoddau Naturiol Cymru.
- (3) Nid yw datgeliad o dan yr adran hon yn torri –
 - (a) unrhyw rwymedigaeth gyfrinachedd sy'n ddyledus gan y person sy'n gwneud y datgeliad, neu
 - (b) unrhyw gyfyngiad arall ar ddatgelu gwybodaeth (sut bynnag y caiff ei osod).
- (4) Ond nid oes dim yn yr adran hon yn awdurdodi datgeliad –
 - (a) sy'n torri Deddf Diogelu Data 1998 (p. 29), neu
 - (b) a waherddir gan unrhyw un neu ragor o Rannau 1 i 7 neu Bennod 1 o Ran 9 o Ddeddf Pwerau Ymchwilio 2016 (p. 25).
- (5) Hyd nes y bydd diddymiad Rhan 1 o Ddeddf Rheoleiddio Pwerau Ymchwilio 2000 (p. 23) gan baragraffau 45 a 54 o Atodlen 10 i Ddeddf Pwerau Ymchwilio 2016 (p. 25) mewn grym yn llwyr, mae is-adran (4)(b) yn cael effaith fel pe bai'n cynnwys cyfeiriad at y Rhan honno.
- (6) Nid oes dim yn yr adran hon yn effeithio ar unrhyw bŵer sydd gan unrhyw berson i ddatgelu gwybodaeth sy'n bodoli ar wahân i'r adran hon.
- (7) Caiff rheoliadau ddiwygio is-adran (2) er mwyn ychwanegu, diwygio neu ddileu cyfeiriad at berson neu at ddisgrifiad o bersonau.

- (g) identifying a person who meets, or may meet, the charging condition in respect of the disposal.
- (5) Subsections (2) to (7) of section 103 apply in respect of an inspection under this section as they apply in respect of an inspection under section 103(1).
- (6) In this section –
 - (a) “authorised landfill site”, “material” and “taxable disposal” have the same meanings as in LDTA;
 - (b) references to a person meeting the charging condition have the same meaning as in Chapter 2 of Part 4 of LDTA.”
- (2) In section 103 of TCMA, after subsection (7) insert –
 - “(8) An inspection of premises is not to be carried out under this section if WRA has the power to carry out the inspection under section 103B.”

60 Disclosure of information to WRA

- (1) A person within subsection (2) may disclose information to WRA for the purpose of assisting it in the collection and management of the tax.
- (2) The persons are –
 - (a) a county council or county borough council in Wales;
 - (b) the Natural Resources Body for Wales.
- (3) A disclosure under this section does not breach –
 - (a) any obligation of confidence owed by the person making the disclosure, or
 - (b) any other restriction on the disclosure of information (however imposed).
- (4) But nothing in this section authorises a disclosure which –
 - (a) contravenes the Data Protection Act 1998 (c. 29), or
 - (b) is prohibited by any of Parts 1 to 7 or Chapter 1 of Part 9 of the Investigatory Powers Act 2016 (c. 25).
- (5) Until the repeal of Part 1 of the Regulation of Investigatory Powers Act 2000 (c. 23) by paragraphs 45 and 54 of Schedule 10 to the Investigatory Powers Act 2016 (c. 25) is fully in force, subsection (4)(b) has effect as if it included a reference to that Part.
- (6) Nothing in this section affects any power of any person to disclose information that exists apart from this section.
- (7) Regulations may amend subsection (2) to add, modify or remove a reference to a person or to a description of persons.

PENNOD 4**COSBAU O DAN Y DDEDDF HON**

Cosbau sy'n ymwneud â chyfrifo pwysau trethadwy deunydd

61 Cosb am fethu â phennu pwysau yn briodol

Mae gweithredwr safle tirlenwi awdurdodedig sy'n methu â phennu pwysau'r deunydd mewn gwarediad trethadwy yn unol ag adran 20 yn agored i gosb nad yw'n fwy na £500 mewn cysylltiad â phob gwarediad trethadwy y mae'r methiant yn ymwneud ag ef.

62 Cosb am gymhwyso'r disgownt dŵr yn anghywir

Pan fo gweithredwr safle tirlenwi awdurdodedig, wrth gyfrifo pwysau trethadwy'r deunydd mewn gwarediad trethadwy –

- (a) yn cymhwyso disgownt heb fod â chymeradwyaeth o dan adran 21 i wneud hynny, neu
- (b) yn cymhwyso disgownt sy'n fwy na'r disgownt a gymeradwywyd o dan adran 21, mae'r gweithredwr yn agored i gosb nad yw'n fwy na £500 mewn cysylltiad â phob gwarediad trethadwy y cymhwysir disgownt iddo yn y naill neu'r llall o'r ffyrdd hynny.

63 Asesu cosbau o dan adrannau 61 a 62

- (1) Pan ddaw gweithredwr safle tirlenwi awdurdodedig yn agored i gosb o dan adran 61 neu 62, rhaid i ACC –
 - (a) asesu'r gosb, a
 - (b) dyroddi hysbysiad i'r person am y gosb a aseswyd.
- (2) Caniateir cyfuno asesiad o gosb o dan adran 61 neu 62 gydag asesiad treth.
- (3) Rhaid gwneud asesiad o gosb o dan adran 61 neu 62 o fewn y cyfnod o 12 mis sy'n dechrau â'r diwrnod y daeth ACC i gredu yn gyntaf bod y gweithredwr yn agored i'r gosb.

Cosbau sy'n ymwneud â chofrestru

64 Cosbau am gyflawni gweithrediadau trethadwy heb fod yn gofrestredig

- (1) Mae person sy'n cyflawni gweithrediadau trethadwy yn groes i adran 35(1) (dyletswydd i fod yn gofrestredig) yn agored i gosb o £300.
- (2) Os yw person yn parhau i gyflawni gweithrediadau trethadwy yn groes i adran 35(1) ar ôl diwedd y cyfnod cosbi cychwynnol, mae'r person yn agored i gosb bellach neu gosbau pellach nad ydynt yn fwy na £60 ar gyfer pob diwrnod y mae'r person yn parhau i wneud hynny.
- (3) Y cyfnod cosbi cychwynnol yw'r cyfnod o 10 diwrnod sy'n dechrau â'r diwrnod y dyroddir hysbysiad i'r person am y gosb o dan is-adran (1).
- (4) Wrth gyfrifo'r cyfnod cosbi cychwynnol, rhaid diystyru unrhyw ddiwrnod y mae penderfyniad sy'n ymwneud â'r gosb o dan is-adran (1) yn destun –

CHAPTER 4**PENALTIES UNDER THIS ACT***Penalties relating to calculation of taxable weight of material***61 Penalty for failure to determine weight properly**

An operator of an authorised landfill site who fails to determine the weight of the material in a taxable disposal in accordance with section 20 is liable to a penalty not exceeding £500 in respect of each taxable disposal to which the failure relates.

62 Penalty for applying water discount incorrectly

Where the operator of an authorised landfill site, in calculating the taxable weight of the material in a taxable disposal –

- (a) applies a discount without having approval under section 21 to do so, or
 - (b) applies a discount which is greater than the discount approved under section 21,
- the operator is liable to a penalty not exceeding £500 in respect of each taxable disposal to which a discount is applied in either of those ways.

63 Assessment of penalties under sections 61 and 62

- (1) Where the operator of an authorised landfill site becomes liable to a penalty under section 61 or 62, WRA must –
 - (a) assess the penalty, and
 - (b) issue a notice to the person of the penalty assessed.
- (2) An assessment of a penalty under section 61 or 62 may be combined with an assessment to tax.
- (3) An assessment of a penalty under section 61 or 62 must be made within the period of 12 months beginning with the day on which WRA first believed that the operator was liable to the penalty.

*Penalties relating to registration***64 Penalties for carrying out taxable operations without being registered**

- (1) A person who carries out taxable operations in breach of section 35(1) (duty to be registered) is liable to a penalty of £300.
- (2) If a person continues to carry out taxable operations in breach of section 35(1) after the end of the initial penalty period, the person is liable to a further penalty or penalties not exceeding £60 for each day on which the person continues to do so.
- (3) The initial penalty period is the period of 10 days beginning with the day on which a notice of the penalty under subsection (1) is issued to the person.
- (4) In calculating the initial penalty period, no account is to be taken of any day on which a decision relating to the penalty under subsection (1) is the subject of –

- (a) adolygiad nad yw hysbysiad am ei gasgliadau wedi ei ddyroddi hyd yma, neu
- (b) apêl nad yw wedi ei dyfarnu'n derfynol neu ei thynnu'n ôl hyd yma.

65 Esgus rhesymol dros beidio â chydymffurfio

- (1) Os yw person sy'n cyflawni gweithrediadau trethadwy yn groes i adran 35(1) yn bodloni ACC neu (drwy apêl) y tribiwnlys fod esgus rhesymol am y toriad, nid yw'r person yn agored i gosb o dan adran 64 mewn cysylltiad â'r toriad.
- (2) At ddibenion yr adran hon—
 - (a) pan fo person yn dibynnu ar berson arall i wneud unrhyw beth, nid yw hynny'n esgus rhesymol oni bai bod y person cyntaf wedi cymryd gofal rhesymol i osgoi'r toriad;
 - (b) pan fu gan berson esgus rhesymol am doriad ond bod yr esgus wedi dod i ben, mae'r person i'w drin fel pe bai wedi parhau i fod â'r esgus os yw'r toriad yn cael ei unioni heb oedi afresymol ar ôl i'r esgus ddod i ben.

66 Cosb am fethu â chydymffurfio â gofynion eraill sy'n ymwneud â chofrestru

- (1) Mae person yn agored i gosb nad yw'n fwy na £300 os yw'r person yn methu â chydymffurfio â gofyniad a osodir gan unrhyw un neu ragor o'r darpariaethau a ganlyn—
 - (a) adran 35(2) (cais cofrestru);
 - (b) adran 36(1) i (4) (hysbysiad am newid neu anghywirdeb);
 - (c) adran 37(1) neu (2) (cais i ganslo cofrestriad).
- (2) Ond nid yw person yn agored i gosb o dan yr adran hon mewn cysylltiad â methu â chyflwyno cais neu roi hysbysiad o fewn cyfnod cyfyngedig os yw'r person yn gwneud hynny o fewn cyfnod pellach a ganiateir gan ACC.

67 Asesu cosbau o dan adrannau 64 a 66

- (1) Pan ddaw person yn agored i gosb o dan adran 64 neu 66, rhaid i ACC—
 - (a) asesu'r gosb, a
 - (b) dyroddi hysbysiad i'r person am y gosb a aseswyd.
- (2) Rhaid i asesiad o gosb o dan adran 64(1) neu 66 gael ei wneud o fewn y cyfnod o 12 mis sy'n ddechrau â'r diwrnod y daeth ACC i gredu yn gyntaf fod y person yn agored i'r gosb.
- (3) Rhaid gwneud asesiad o gosb o dan adran 64(2) o fewn y cyfnod o 12 mis sy'n dechrau a'r diwrnod y mae'r gosb yn ymwneud ag ef.

Cosbau sy'n ymwneud â manau nad ydynt at ddibenion gwaredu

68 Cosbau sy'n ymwneud â manau nad ydynt at ddibenion gwaredu

- (1) Mae person sy'n methu â chydymffurfio â gofyniad a osodir gan neu o dan adran 56 neu 57 yn agored i gosb nad yw'n fwy na £3,000.

- (a) a review for which a notice of the conclusions has not yet been issued, or
- (b) an appeal which has not yet been finally determined or withdrawn.

65 Reasonable excuse for non-compliance

- (1) If a person who carries out taxable operations in breach of section 35(1) satisfies WRA or (on appeal) the tribunal that there is a reasonable excuse for the breach, the person is not liable to a penalty under section 64 in respect of it.
- (2) For the purposes of this section –
 - (a) where a person relies on another person to do anything, that is not a reasonable excuse unless the first person took reasonable care to avoid the breach;
 - (b) where a person had a reasonable excuse for a breach but the excuse has ceased, the person is to be treated as having continued to have the excuse if the breach is remedied without unreasonable delay after the excuse ceased.

66 Penalty for failure to comply with other requirements relating to registration

- (1) A person is liable to a penalty not exceeding £300 if the person fails to comply with a requirement imposed by any of the following provisions –
 - (a) section 35(2) (application to be registered);
 - (b) section 36(1) to (4) (notice of change or inaccuracy);
 - (c) section 37(1) or (2) (application for cancellation of registration).
- (2) But a person is not liable to a penalty under this section in respect of a failure to make an application or give a notice within a limited period of time if the person does so within a further period of time allowed by WRA.

67 Assessment of penalties under sections 64 and 66

- (1) Where a person becomes liable to a penalty under section 64 or 66, WRA must –
 - (a) assess the penalty, and
 - (b) issue a notice to the person of the penalty assessed.
- (2) An assessment of a penalty under section 64(1) or 66 must be made within the period of 12 months beginning with the day on which WRA first believed that the person was liable to the penalty.
- (3) An assessment of a penalty under section 64(2) must be made within the period of 12 months beginning with the day to which the penalty relates.

Penalties relating to non-disposal areas

68 Penalties relating to non-disposal areas

- (1) A person who fails to comply with a requirement imposed by or under section 56 or 57 is liable to a penalty not exceeding £3,000.

- (2) Ond nid yw person yn agored i gosb o dan yr adran hon mewn cysylltiad â methiant i gadw cofnodion neu eu storio'n ddiogel os yw ACC wedi ei fodloni bod unrhyw ffeithiau y mae'n rhesymol ofynnol ganddo iddynt gael eu profi, ac y byddai'r cofnodion wedi eu profi, yn cael eu profi gan dystiolaeth ddogfennol arall a ddarperir iddo.

69 Asesu cosbau o dan adran 68

- (1) Pan ddaw person yn agored i gosb o dan adran 68, rhaid i ACC—
- (a) asesu'r gosb, a
 - (b) dyroddi hysbysiad i'r person am y gosb a asesir.
- (2) Caniateir cyfuno asesiad o gosb o dan adran 68 gydag asesiad treth.
- (3) Rhaid i asesiad o gosb o dan adran 68 gael ei wneud o fewn y cyfnod o 12 mis sy'n dechrau â'r diwrnod y daeth ACC i gredu yn gyntaf bod y person yn agored i'r gosb.

Cyffredinol

70 Talu cosbau

Rhaid talu cosb o dan y Bennod hon cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir hysbysiad am y gosb (ond gweler adran 182 o DCRhT (talu cosbau yn achos adolygiad neu apêl)).

71 Gwahardd cosbi ddwywaith

Nid yw person yn agored i gosb o dan y Bennod hon mewn cysylltiad ag unrhyw beth os yw'r person wedi cael euogfarn am drosedd mewn perthynas â hynny.

72 Atebolrwydd cynrychiolwyr personol

- (1) Os yw person sy'n agored i gosb o dan y Bennod hon ("P") wedi marw, caniateir asesu unrhyw gosb y gellid bod wedi ei hasesu ar P ar gynrychiolwyr personol P.
- (2) Mae cosb a asesir yn unol ag is-adran (1) i'w thalu o ystad P.

73 Pŵer i wneud rheoliadau ynghylch cosbau

- (1) Caiff rheoliadau wneud darpariaeth bellach neu ddarpariaeth wahanol ynghylch—
- (a) symiau cosbau o dan y Bennod hon, a
 - (b) y weithdrefn ar gyfer asesu cosbau o dan y Bennod hon.
- (2) Caiff y rheoliadau ddiwygio'r Ddeddf hon.

PENNOD 5

COSBAU YCHWANEGOL O DAN DDEDDF CASGLU A RHEOLI TRETHI (CYMRU) 2016

74 Cosbau am fethiannau lluosog i ddychwelyd ffurflenni treth

Ar ôl adran 118 o DCRhT (cosb am fethu â dychwelyd ffurflen dreth ar y dyddiad ffeilio neu cyn hynny) mewnosoder—

- (2) But a person is not liable to a penalty under this section in respect of a failure to keep or preserve records if WRA is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence provided to it.

69 Assessment of penalties under section 68

- (1) Where a person becomes liable to a penalty under section 68, WRA must –
- (a) assess the penalty, and
 - (b) issue a notice to the person of the penalty assessed.
- (2) An assessment of a penalty under section 68 may be combined with an assessment to tax.
- (3) An assessment of a penalty under section 68 must be made within the period of 12 months beginning with the day on which WRA first believed that the person was liable to the penalty.

General

70 Payment of penalties

A penalty under this Chapter must be paid before the end of the period of 30 days beginning with the day on which the notice of the penalty is issued (but see section 182 of TCMA (payment of penalties in the event of a review or appeal)).

71 Double jeopardy

A person is not liable to a penalty under this Chapter in respect of anything if the person has been convicted of an offence in relation to it.

72 Liability of personal representatives

- (1) If a person liable to a penalty under this Chapter (“P”) has died, any penalty that could have been assessed on P may be assessed on the personal representatives of P.
- (2) A penalty assessed in accordance with subsection (1) is to be paid out of P’s estate.

73 Power to make regulations about penalties

- (1) Regulations may make further or different provision about –
- (a) the amounts of penalties under this Chapter, and
 - (b) the procedure for assessing penalties under this Chapter.
- (2) The regulations may amend this Act.

CHAPTER 5

ADDITIONAL PENALTIES UNDER THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

74 Penalties for multiple failures to make tax returns

After section 118 of TCMA (penalty for failure to make tax return on or before filing date) insert –

“118A Cosbau am fethiannau lluosog i ddychwelyd ffurflenni treth mewn cysylltiad â threth gwarediadau tirlenwi

- (1) Pan ddaw person yn agored i gosb o dan adran 118 mewn cysylltiad â ffurflen dreth y mae'n ofynnol i'r person ei dychwelyd o dan adran 39 o DTGT, mae cyfnod cosbi –
 - (a) yn dechrau â'r diwrnod ar ôl dyddiad ffeilio'r ffurflen dreth, a
 - (b) yn dod i ben 12 mis yn ddiweddarach, oni chaiff ei ymestyn o dan is-adran (2)(b).
- (2) Os yw'n ofynnol i'r person ddychwelyd ffurflen dreth arall o dan adran 39 o DTGT (“ffurflen dreth B”) cyn diwedd y cyfnod cosbi ond bod y person yn methu â gwneud hynny ar ddyddiad ffeilio ffurflen dreth B neu cyn hynny –
 - (a) nid yw'r person yn agored i gosb o dan adran 118 mewn cysylltiad â'r methiant hwnnw ond mae'n agored i gosb o dan yr adran hon yn lle hynny, a
 - (b) caiff y cyfnod cosbi ei ymestyn fel ei fod yn dod i ben 12 mis ar ôl dyddiad ffeilio ffurflen dreth B.
- (3) Pennir swm y gosb y mae person yn agored iddo o dan yr adran hon drwy gyfeirio at nifer y ffurflenni treth –
 - (a) yr oedd yn ofynnol i'r person eu dychwelyd o dan adran 39 o DTGT yn ystod y cyfnod cosbi, ond
 - (b) y mae'r person wedi methu â'u dychwelyd ar ddyddiadau ffeilio'r ffurflenni treth hynny neu cyn hynny.
- (4) Os methiant cyntaf y person yn ystod y cyfnod cosbi yw'r methiant i ddychwelyd ffurflen dreth B ar y dyddiad ffeilio neu cyn hynny, mae P yn agored i gosb o £200 mewn cysylltiad â'r methiant hwnnw.
- (5) Os ail fethiant y person yn ystod y cyfnod cosbi yw'r methiant i ddychwelyd ffurflen dreth B ar y dyddiad ffeilio neu cyn hynny, mae P yn agored i gosb o £300 mewn cysylltiad â'r methiant hwnnw.
- (6) Os trydydd methiant neu ragor y person yn ystod y cyfnod cosbi yw'r methiant i ddychwelyd ffurflen dreth B ar y dyddiad ffeilio neu cyn hynny, mae P yn agored i gosb o £400 mewn cysylltiad â'r methiant hwnnw.
- (7) Caniateir ymestyn cyfnod cosbi fwy nag unwaith o dan is-adran (2)(b).”

75 Cosb am fethu â thalu treth mewn pryd

Yn adran 122 o DCRhT (cosb am fethu â thalu treth mewn pryd) (a amnewidir gan baragraff 42 o Atodlen 23 i DTTT), yn lle is-adran (2) rhodder –

- “(2) Y gosb –
- (a) mewn cysylltiad â swm o dreth trafodiadau tir, yw 5% o swm y dreth nas talwyd;

“118A Penalties for multiple failures to make tax returns in respect of landfill disposals tax

- (1) Where a person becomes liable to a penalty under section 118 in respect of a tax return that the person is required to make under section 39 of LDTA, a penalty period –
 - (a) begins with the day after the filing date for the tax return, and
 - (b) ends 12 months later, unless extended under subsection (2)(b).
- (2) If, before the end of the penalty period, the person is required to make another tax return under section 39 of LDTA (“tax return B”) but fails to do so on or before the filing date for tax return B –
 - (a) the person is not liable to a penalty under section 118 in respect of that failure but is liable to a penalty under this section instead, and
 - (b) the penalty period is extended so that it ends 12 months after the filing date for tax return B.
- (3) The amount of the penalty to which a person is liable under this section is determined by reference to the number of tax returns that the person –
 - (a) has been required to make under section 39 of LDTA during the penalty period, but
 - (b) has failed to make on or before the filing dates for those returns.
- (4) If the failure to make tax return B on or before the filing date is the person’s first failure during the penalty period, P is liable to a penalty of £200 in respect of that failure.
- (5) If the failure to make tax return B on or before the filing date is the person’s second failure during the penalty period, P is liable to a penalty of £300 in respect of that failure.
- (6) If the failure to make tax return B on or before the filing date is the person’s third or subsequent failure during the penalty period, P is liable to a penalty of £400 in respect of that failure.
- (7) A penalty period may be extended more than once under subsection (2)(b).”

75 Penalty for failure to pay tax on time

In section 122 of TCMA (penalty for failure to pay tax on time) (substituted by paragraph 42 of Schedule 23 to LTTA), for subsection (2) substitute –

- “(2) The penalty –
- (a) in respect of an amount of land transaction tax, is 5% of the amount of unpaid tax;

- (b) mewn cysylltiad â swm o dreth gwarediadau tirlenwi, yw 1% o swm y dreth nas talwyd.”

76 Cosbau am fethiannau lluosog i dalu treth mewn pryd

Ar ôl adran 122 o DCRhT (cosb am fethu â thalu treth mewn pryd) (a amnewidir gan baragraff 42 o Atodlen 23 i DTTT) mewnosoder –

“122ZA Cosb am fethiannau lluosog i dalu treth gwarediadau tirlenwi mewn pryd

- (1) Pan ddaw person yn agored i gosb o dan adran 122 mewn cysylltiad â methiant i dalu swm o dreth gwarediadau tirlenwi ar y dyddiad cosbi neu cyn hynny, mae cyfnod cosbi –
 - (a) yn dechrau â’r diwrnod ar ôl y dyddiad cosbi, a
 - (b) yn dod i ben 12 mis yn ddiweddarach, oni chaiff ei ymestyn o dan is-adran (2)(b).
- (2) Os yw’r person, cyn diwedd y cyfnod cosbi, yn methu â thalu swm arall o dreth gwarediadau tirlenwi (“swm B”) ar y dyddiad cosbi ar gyfer y swm hwnnw neu cyn hynny –
 - (a) nid yw’r person yn agored i gosb o dan adran 122(1) mewn cysylltiad â’r methiant hwnnw ond mae’n agored i gosb o dan yr adran hon yn lle hynny, a
 - (b) caiff y cyfnod cosbi ei ymestyn fel ei fod yn dod i ben 12 mis ar ôl y dyddiad cosbi ar gyfer swm B.
- (3) Pennir swm y gosb y mae person yn agored iddo o dan yr adran hon drwy gyfeirio at –
 - (a) swm B, a
 - (b) sawl tro yn ystod y cyfnod cosbi y mae person wedi methu â thalu swm o dreth gwarediadau tirlenwi ar y dyddiad cosbi ar gyfer y swm hwnnw neu cyn hynny.
- (4) Os methiant cyntaf y person yn ystod y cyfnod cosbi yw’r methiant, mae’r person yn agored i gosb o 2% o swm B mewn cysylltiad â’r methiant hwnnw.
- (5) Os ail fethiant y person yn ystod y cyfnod cosbi yw’r methiant, mae’r person yn agored i gosb o 3% o swm B mewn cysylltiad â’r methiant hwnnw.
- (6) Os trydydd methiant neu ragor y person yn ystod y cyfnod cosbi yw’r methiant, mae’r person yn agored i gosb o 4% o swm B mewn cysylltiad â’r methiant hwnnw.
- (7) Caniateir ymestyn cyfnod cosbi fwy nag unwaith o dan is-adran (2)(b).”

- (b) in respect of an amount of landfill disposals tax, is 1% of the amount of unpaid tax.”

76 Penalties for multiple failures to pay tax on time

After section 122 of TCMA (penalty for failure to pay tax on time) (substituted by paragraph 42 of Schedule 23 to LTTA) insert—

“122ZA Penalty for multiple failures to pay landfill disposals tax on time

- (1) Where a person becomes liable to a penalty under section 122 in respect of a failure to pay an amount of landfill disposals tax on or before the penalty date, a penalty period—
 - (a) begins with the day after the penalty date, and
 - (b) ends 12 months later, unless extended under subsection (2)(b).
- (2) If, before the end of the penalty period, the person fails to pay another amount of landfill disposals tax (“amount B”) on or before the penalty date for that amount—
 - (a) the person is not liable to a penalty under section 122(1) in respect of that failure but is liable to a penalty under this section instead, and
 - (b) the penalty period is extended so that it ends 12 months after the penalty date for amount B.
- (3) The amount of the penalty to which a person is liable under this section is determined by reference to—
 - (a) amount B, and
 - (b) the number of times during the penalty period on which the person has failed to pay an amount of landfill disposals tax on or before the penalty date for that amount.
- (4) If the failure is the person’s first failure during the penalty period, the person is liable to a penalty of 2% of amount B in respect of that failure.
- (5) If the failure is the person’s second failure during the penalty period, the person is liable to a penalty of 3% of amount B in respect of that failure.
- (6) If the failure is the person’s third or subsequent failure during the penalty period, the person is liable to a penalty of 4% of amount B in respect of that failure.
- (7) A penalty period may be extended more than once under subsection (2)(b).”

PENNOD 6**ACHOSION ARBENNIG***Grwpiau corfforaethol***77 Dynodi grŵp o gwmnïau**

- (1) Caiff ACC ddynodi dau gorff corfforaethol neu ragor yn grŵp at ddibenion y dreth.
- (2) Gwneir dynodiad drwy ddyroddi hysbysiad i bob aelod o'r grŵp.
- (3) Rhaid i'r hysbysiad bennu –
 - (a) y cyrff corfforaethol sy'n aelodau o'r grŵp;
 - (b) pa aelod o'r grŵp yw'r aelod cynrychiadol;
 - (c) y dyddiad y mae'r dynodiad yn cael effaith.
- (4) Effeithiau dynodi grŵp yw –
 - (a) bod aelod cynrychiadol y grŵp i'w drin at ddibenion y dreth fel gweithredwr pob safle tirlenwi awdurdodedig y mae aelod o'r grŵp yn weithredwr iddo;
 - (b) bod rhaid i swm perthnasol y byddai'n ofynnol i gorff corfforaethol ei dalu fel arall o ganlyniad i unrhyw beth a wneir neu nas gwneir tra bo'n aelod o'r grŵp gael ei dalu, felly, gan yr aelod cynrychiadol yn lle hynny;
 - (c) bod rhwymedigaeth ar bob un o'r canlynol yn unigol ac ar y cyd mewn perthynas ag unrhyw ran o'r swm perthnasol sy'n parhau i fod heb ei thalu ar ôl y dyddiad erbyn pryd yr oedd yn ofynnol i'r aelod cynrychiadol ei dalu –
 - (i) pob corff corfforaethol a oedd yn aelod o'r grŵp ar adeg y weithred neu'r anwaith a arweiniodd at y gofyniad i dalu'r swm, a
 - (ii) unrhyw gorff corfforaethol arall a oedd yn aelod o'r grŵp ar y dyddiad erbyn pryd yr oedd yn ofynnol i'r aelod cynrychiadol dalu'r swm.
- (5) Ni chaiff ACC ond dynodi grŵp o gyrff corfforaethol ar gais un neu ragor o'r cyrff hynny.
- (6) Rhaid i gais i ddynodi grŵp gael ei gyflwyno mewn ysgrifen; a rhaid i'r corff neu'r cyrff sy'n gwneud y cais fodloni ACC y'i gwneir gyda chytundeb pob aelod arfaethedig arall o'r grŵp.
- (7) Os yw ACC yn gwrthod cais i ddynodi grŵp, rhaid iddo ddyroddi hysbysiad am ei benderfyniad i'r corff neu'r cyrff a wnaeth y cais.
- (8) Yn yr adran hon, ystyr "swm perthnasol" yw –
 - (a) swm o dreth;
 - (b) cosb o dan ddeddfiad sy'n ymwneud â'r dreth;
 - (c) llog ar swm o fewn paragraff (a) neu (b).

78 Amodau ar gyfer dynodi yn aelod o grŵp

- (1) Ni chaniateir dynodi corff corfforaethol yn aelod o grŵp onid yw –

CHAPTER 6

SPECIAL CASES

Corporate groups

77 Designation of group of companies

- (1) WRA may designate two or more bodies corporate as a group for the purposes of the tax.
- (2) A designation is made by issuing a notice to each member of the group.
- (3) The notice must specify –
 - (a) the bodies corporate that are members of the group;
 - (b) the member of the group that is the representative member;
 - (c) the date on which the designation takes effect.
- (4) The effects of designating a group are that –
 - (a) the representative member of the group is to be treated for the purposes of the tax as the operator of each authorised landfill site of which a member of the group is the operator;
 - (b) accordingly, a relevant amount that a body corporate would otherwise be required to pay as a result of anything done or omitted to be done while it is a member of the group must instead be paid by the representative member;
 - (c) all of the following are jointly and severally liable for any of the relevant amount that remains unpaid after the date by which the representative member was required to pay it –
 - (i) each body corporate that was a member of the group at the time of the act or omission that gave rise to the requirement to pay the amount, and
 - (ii) any other body corporate that was a member of the group on the date by which the representative member was required to pay the amount.
- (5) WRA may designate a group of bodies corporate only on the application of one or more of those bodies.
- (6) An application to designate a group must be made in writing; and the body or bodies making the application must satisfy WRA that it is made with the agreement of every other proposed member of the group.
- (7) If WRA refuses an application to designate a group, it must issue a notice of its decision to the body or bodies that made the application.
- (8) In this section, “relevant amount” means –
 - (a) an amount of tax;
 - (b) a penalty under an enactment relating to the tax;
 - (c) interest on an amount within paragraph (a) or (b).

78 Conditions for designation as member of group

- (1) A body corporate may be designated as a member of a group only if –

- (a) yn cyflawni gweithrediadau trethadwy neu'n bwriadu gwneud hynny, a
 - (b) o dan yr un rheolaeth â phob aelod arall o'r grŵp.
- (2) Mae dau gorff corfforaethol neu ragor o dan yr un rheolaeth os yw –
- (a) un ohonynt yn rheoli'r lleill i gyd,
 - (b) un corff corfforaethol neu unigolyn yn eu rheoli hwy i gyd, neu
 - (c) dau unigolyn neu ragor sy'n rhedeg busnes mewn partneriaeth yn eu rheoli hwy i gyd.
- (3) At ddibenion is-adran (2)–
- (a) mae un corff corfforaethol ("A") yn rheoli corff corfforaethol arall ("B") os yw –
 - (i) y pŵer i reoli gweithgareddau B yn cael ei roi i A gan neu o dan ddeddfiad, neu
 - (ii) A yn gwmni daliannol i B;
 - (b) mae unigolyn neu unigolion yn rheoli corff corfforaethol pe byddai neu pe byddent, pe bai'r unigolyn neu'r unigolion yn gwmni, yn gwmni daliannol i'r corff.
- (4) Yn is-adran (3), mae i "cwmni daliannol" yr ystyr a roddir i "holding company" gan adran 1159 o Ddeddf Cwmnïau 2006 (p. 46), ac Atodlen 6 iddi.

79 Amrywio neu ganslo dynodiad

- (1) Pan fo dau gorff corfforaethol neu ragor wedi eu dynodi'n grŵp, caiff ACC –
- (a) amrywio dynodiad y grŵp drwy –
 - (i) ychwanegu aelod neu dynnu aelod ymaith;
 - (ii) newid yr aelod cynrychiadol;
 - (b) canslo dynodiad y grŵp.
- (2) Ond rhaid i ACC –
- (a) amrywio dynodiad grŵp drwy dynnu aelod ymaith os yw wedi ei fodloni nad yw'r aelod yn bodloni'r amodau yn adran 78(1);
 - (b) canslo dynodiad y grŵp os yw wedi ei fodloni nad oes gan y grŵp ddau aelod neu ragor sy'n bodloni'r amodau hynny.
- (3) Caiff dynodiad ei amrywio neu ei ganslo drwy ddyroddi hysbysiad i bob aelod o'r grŵp (gan gynnwys, yn achos amrywio er mwyn ychwanegu aelod neu dynnu aelod ymaith, bob aelod a ychwanegir neu a dynnir ymaith).
- (4) Rhaid i'r hysbysiad –
- (a) nodi manylion yr amrywiad neu'r canslo, a
 - (b) pennu ar ba ddyddiad y mae'n cael effaith.
- (5) Caiff ACC amrywio neu ganslo dynodiad grŵp –
- (a) ar ôl cael cais a gyflwynir mewn ysgrifen o dan yr adran hon, neu
 - (b) ar ei gymhelliad ei hun.

- (a) it carries out taxable operations or intends to do so, and
 - (b) it is under the same control as every other member of the group.
- (2) Two or more bodies corporate are under the same control if –
- (a) one of them controls all of the others,
 - (b) one body corporate or individual controls all of them, or
 - (c) two or more individuals carrying on business in partnership control all of them.
- (3) For the purposes of subsection (2) –
- (a) one body corporate (“A”) controls another body corporate (“B”) if –
 - (i) A is empowered by or under an enactment to control B’s activities, or
 - (ii) A is B’s holding company;
 - (b) an individual or individuals control a body corporate if they would, if they were a company, be the body’s holding company.
- (4) In subsection (3), “holding company” has the meaning given by section 1159 of, and Schedule 6 to, the Companies Act 2006 (c. 46).

79 Variation or cancellation of designation

- (1) Where two or more bodies corporate have been designated as a group, WRA may –
- (a) vary the designation of the group by –
 - (i) adding or removing a member;
 - (ii) changing the representative member;
 - (b) cancel the designation of the group.
- (2) But WRA must –
- (a) vary the designation of a group by removing a member if it is satisfied that the member does not meet the conditions in section 78(1);
 - (b) cancel the designation of the group if it is satisfied that the group does not have two or more members that meet those conditions.
- (3) The variation or cancellation of a designation is made by issuing a notice to each member of the group (including, in the case of a variation to add or remove a member, each member that is added or removed).
- (4) The notice must –
- (a) set out the details of the variation or cancellation, and
 - (b) specify the date on which it takes effect.
- (5) WRA may vary or cancel the designation of a group –
- (a) on an application made in writing under this section, or
 - (b) on its own initiative.

- (6) Caiff aelod cynrychiadol grŵp wneud cais i amrywio neu ganslo dynodiad y grŵp; ond rhaid i'r aelod cynrychiadol fodloni ACC y gwneir y cais gyda chytundeb pob aelod arall o'r grŵp (gan gynnwys, yn achos cais i amrywio'r dynodiad drwy ychwanegu aelod, yr aelod a fyddai'n cael ei ychwanegu pe bai'r amrywiad yn cael ei wneud).
- (7) Caiff aelod sy'n dymuno cael ei dynnu ymaith hefyd wneud cais i amrywio dynodiad grŵp drwy dynnu'r aelod ymaith; mewn achos o'r fath, rhaid i'r aelod hwnnw fodloni ACC bod pob aelod arall o'r grŵp wedi ei hysbysu am y cais.
- (8) Os yw ACC yn gwrthod cais i amrywio neu ganslo dynodiad, rhaid iddo ddyroddi hysbysiad am ei benderfyniad i'r corff corfforaethol a wnaeth y cais.

80 Adolygiadau ac apelau sy'n ymwneud â dynodi grwpiau o gwmnïau

Yn adran 172 o DCRhT (penderfyniadau apeliadwy), yn is-adran (2), ar ôl paragraff (j) (a fewnosodir gan adran 58 o'r Ddeddf hon) mewnosoder –

“(k) penderfyniad sy'n ymwneud â dynodi grŵp o gyrff corfforaethol at ddibenion treth gwarediadau tirlenwi.”

81 Pŵer i wneud darpariaeth bellach ynglŷn â dynodi grwpiau o gwmnïau

- (1) Caiff rheoliadau ychwanegu at unrhyw ddarpariaeth a wneir gan ddeddfiad sy'n ymwneud â'r dreth ynglŷn â dynodi grwpiau o gyrff corfforaethol, ei diddymu neu ei diwygio fel arall.
- (2) Caiff y rheoliadau wneud darpariaeth (ymysg pethau eraill) ynglŷn â'r cyrff corfforaethol y caniateir eu dynodi'n aelodau o grŵp ac ynglŷn ag effeithiau dynodiad.

Partneriaethau a chyrrff anghorfforedig

82 Cofrestru partneriaethau a chyrrff anghorfforedig a newidiadau mewn aelodaeth

- (1) Mae'r adran hon yn gymwys pan fo dau berson neu ragor yn rhedeg busnes tirlenwi mewn partneriaeth neu fel corff anghorfforedig.
- (2) Caiff ACC gofrestru'r personau o dan eu henwau eu hunain neu o dan enw'r bartneriaeth neu'r corff.
- (3) Pan fo'r personau wedi eu cofrestru o dan enw'r bartneriaeth neu'r corff a bod ei haelodaeth neu ei aelodaeth yn newid, mae'r personau sy'n aelodau ar ôl y newid yn parhau i fod yn gofrestredig o dan yr enw hwnnw os oedd o leiaf un ohonynt yn aelod cyn y newid.
- (4) Mae person sy'n peidio â bod yn aelod o bartneriaeth neu gorff anghorfforedig i'w drin fel pe bai'n parhau i fod yn aelod hyd y dyddiad y rhoddir hysbysiad am y newid mewn aelodaeth i ACC o dan adran 36.
- (5) Mae is-adran (4) yn gymwys at ddibenion unrhyw ddeddfiad sy'n ymwneud â'r dreth, ond mae'n ddarostyngedig i adran 36(3) o Ddeddf Partneriaeth 1890 (p. 39) (rhwymedigaeth ystad yn sgil marwolaeth neu fethdaliad).

- (6) An application to vary or cancel the designation of a group may be made by the representative member of the group; but the representative member must satisfy WRA that the application is made with the agreement of every other member of the group (including, in the case of an application to vary the designation by adding a member, the member that would be added if the variation were made).
- (7) An application to vary the designation of a group by removing a member may also be made by the member that wishes to be removed; in which case that member must satisfy WRA that every other member of the group has been notified of the application.
- (8) If WRA refuses an application to vary or cancel a designation, it must issue a notice of its decision to the body corporate that made the application.

80 Reviews and appeals relating to designation of groups of companies

In section 172 of TCMA (appealable decisions), in subsection (2), after paragraph (j) (inserted by section 58 of this Act) insert—

“(k) a decision relating to the designation of a group of bodies corporate for the purposes of landfill disposals tax.”

81 Power to make further provision about designation of groups of companies

- (1) Regulations may add to, repeal or otherwise amend any provision made by an enactment relating to the tax about the designation of groups of bodies corporate.
- (2) The regulations may (among other things) make provision about the bodies corporate that may be designated as members of a group and about the effects of designation.

Partnerships and unincorporated bodies

82 Registration of partnerships and unincorporated bodies and changes in membership

- (1) This section applies where two or more persons carry on a landfill business in partnership or as an unincorporated body.
- (2) WRA may register the persons in their own names or in the name of the partnership or body.
- (3) Where the persons are registered in the name of the partnership or body and its membership changes, the persons who are members after the change continue to be registered in that name if at least one of them was a member before the change.
- (4) A person who ceases to be a member of a partnership or unincorporated body is to be treated as continuing to be a member until the date on which notice of the change in membership is given to WRA under section 36.
- (5) Subsection (4) applies for the purposes of any enactment relating to the tax, but is subject to section 36(3) of the Partnership Act 1890 (c. 39) (liability of estate on death or bankruptcy).

83 Dyletswyddau a rhwymedigaethau partneriaethau a chyrrff anghorfforedig

- (1) Pan fo unrhyw beth yn ofynnol neu pan ganiateir gwneud unrhyw beth o dan ddeddfiad sy'n ymwneud â'r dreth gan bersonau neu mewn perthynas â phersonau sy'n rhedeg busnes mewn partneriaeth, rhaid iddo gael ei wneud gan bob person neu mewn perthynas â phob person sy'n bartner ar yr adeg y'i gwneir neu y mae'n ofynnol ei wneud.
- (2) Ond caniateir i unrhyw beth y mae'n ofynnol ei wneud neu y caniateir ei wneud gan bob partner gael ei wneud yn lle hynny gan unrhyw un neu ragor ohonynt; ac os yw prif fan busnes y bartneriaeth yn yr Alban, caniateir hefyd iddo gael ei wneud gan unrhyw berson arall a awdurdodir gan y bartneriaeth.
- (3) Pan fo unrhyw beth yn ofynnol neu pan ganiateir gwneud unrhyw beth o dan ddeddfiad sy'n ymwneud â'r dreth gan bersonau neu mewn perthynas â phersonau sy'n rhedeg busnes fel corff anghorfforedig, rhaid iddo gael ei wneud gan bob person neu mewn perthynas â phob person sy'n aelod rheoli o'r corff ar yr adeg y'i gwneir neu y mae'n ofynnol ei wneud.
- (4) Ond caniateir i unrhyw beth y mae'n ofynnol ei wneud neu y caniateir ei wneud gan bob aelod rheoli o'r corff gael ei wneud yn lle hynny gan unrhyw un neu ragor ohonynt.
- (5) Aelodau rheoli corff anghorfforedig yw –
 - (a) pob aelod o'r corff anghorfforedig sy'n dal swydd llywydd, cadeirydd, trysorydd, ysgrifennydd neu unrhyw swydd debyg;
 - (b) os nad oes unrhyw swydd o'r fath, pob aelod sy'n dal swydd aelod o bwllgor sy'n rheoli materion y corff;
 - (c) os nad oes unrhyw swydd na phwyllgor o'r fath, pob aelod o'r corff.
- (6) Mae rhwymedigaeth i dalu swm perthnasol o ganlyniad i unrhyw beth a wneir neu nas gwneir gan bersonau sy'n rhedeg busnes mewn partneriaeth neu fel corff anghorfforedig yn rhwymedigaeth unigol ac ar y cyd i bob person sy'n aelod o'r bartneriaeth neu'r corff ar yr adeg y gwneir y peth neu'r adeg nas gwneir.
- (7) Ond pan fo –
 - (a) personau yn rhedeg busnes tirlenwi mewn partneriaeth neu fel corff anghorfforedig, a
 - (b) person yn aelod o'r bartneriaeth neu'r corff am ran o gyfnod cyfrifyddu yn unig, rhwymedigaeth bersonol y person am y dreth sydd i'w chodi mewn cysylltiad â'r cyfnod cyfrifyddu yw'r gyfran o'r rhwymedigaeth sy'n ymwneud â busnes y bartneriaeth neu'r corff sy'n deg ac yn rhesymol o dan yr amgylchiadau.
- (8) Yn yr adran hon, ystyr "swm perthnasol" yw –
 - (a) swm o dreth;
 - (b) cosb o dan ddeddfiad sy'n ymwneud â'r dreth;
 - (c) llog ar swm o fewn paragraff (a) neu (b).

83 Duties and liabilities of partnerships and unincorporated bodies

- (1) Where anything is required or permitted to be done under an enactment relating to the tax by or in relation to persons carrying on business in partnership, it must be done by or in relation to every person who is a partner at the time when it is done or required to be done.
- (2) But anything that is required or permitted to be done by every partner may instead be done by any of them; and if the partnership's principal place of business is in Scotland, it may also be done by any other person authorised by the partnership.
- (3) Where anything is required or permitted to be done under an enactment relating to the tax by or in relation to persons carrying on business as an unincorporated body, it must be done by or in relation to every person who is a managing member of the body at the time when it is done or required to be done.
- (4) But anything that is required or permitted to be done by every managing member of the body may instead be done by any of them.
- (5) The managing members of an unincorporated body are—
 - (a) each member of the unincorporated body holding office as president, chairman, treasurer, secretary or any similar office;
 - (b) if there is no such office, each member holding office as a member of a committee by which the affairs of the body are managed;
 - (c) if there is no such office or committee, each member of the body.
- (6) A liability to pay a relevant amount as a result of anything done or omitted to be done by persons carrying on business in partnership or as an unincorporated body is a joint and several liability of every person who is a member of the partnership or body at the time when the thing is done or omitted to be done.
- (7) But where—
 - (a) persons carry on a landfill business in partnership or as an unincorporated body, and
 - (b) a person is a member of the partnership or body for only part of an accounting period,the person's personal liability for tax chargeable in respect of the accounting period is the proportion of the liability relating to the business of the partnership or body that is just and reasonable in the circumstances.
- (8) In this section, "relevant amount" means—
 - (a) an amount of tax;
 - (b) a penalty under an enactment relating to the tax;
 - (c) interest on an amount within paragraph (a) or (b).

84 Pŵer i wneud darpariaeth bellach ynglŷn â phartneriaethau a chyrrff anghorfforedig

Caiff rheoliadau ychwanegu at unrhyw ddarpariaeth a wneir gan ddeddfiad sy'n ymwneud â'r dreth ynglŷn ag achosion pan fo personau yn rhedeg busnes mewn partneriaeth neu fel corff anghorfforedig, ei diddymu neu ei diwygio fel arall.

Personau sy'n rhedeg busnes tirlenwi yn newid

85 Marwolaeth, analluedd ac ansolfedd

- (1) Mae'r adran hon yn gymwys pan fo person ("A") yn rhedeg busnes tirlenwi person arall ("B") sydd wedi marw, wedi mynd yn analluog neu wedi dod yn destun gweithdrefn ansolfedd.
- (2) Rhaid i A roi hysbysiad i ACC ynglŷn ag—
 - (a) y ffaith bod A yn rhedeg y busnes tirlenwi, a
 - (b) natur a dyddiad y digwyddiad sydd wedi arwain at y ffaith bod A yn ei redeg.
- (3) Rhaid i'r hysbysiad gael ei roi cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dechreuodd A redeg y busnes tirlenwi.
- (4) Caiff ACC drin A fel pe bai A yn B at ddibenion y dreth, gydag effaith o'r adeg y dechreuodd A redeg y busnes tirlenwi; a chaiff ACC wneud hynny pa un a yw A wedi rhoi hysbysiad o dan is-adran (2) ai peidio.
- (5) Rhaid i ACC ddyroddi hysbysiad i A (ac, os yw'n briodol, i B) am benderfyniad i drin A fel pe bai'n B.
- (6) Os yw ACC yn trin A yn y fath fodd, nid yw'n ofynnol i A fod yn gofrestredig, na gwneud cais i gael ei gofrestru, yn rhinwedd y driniaeth honno.
- (7) Os yw—
 - (a) B yn peidio â bod yn analluog neu'n destun gweithdrefn ansolfedd, neu
 - (b) A yn peidio â rhedeg busnes tirlenwi B,
 rhaid i A roi hysbysiad i ACC am y ffaith honno a'r dyddiad y digwyddodd hynny.
- (8) Rhaid i'r hysbysiad gael ei roi cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r dyddiad hwnnw.
- (9) Rhaid i ACC beidio â thrin A fel pe bai'n B os yw—
 - (a) ACC wedi ei fodloni bod y naill neu'r llall o'r amodau yn is-adran (7) wedi ei fodloni (pa un a yw A wedi rhoi hysbysiad o dan yr is-adran honno ai peidio), neu
 - (b) ACC yn canslo cofrestriad B.
- (10) Rhaid i ACC ddyroddi hysbysiad i A (ac, os yw'n briodol, i B) am benderfyniad i beidio â thrin A fel pe bai'n B.
- (11) At ddibenion yr adran hon, daw person yn destun gweithdrefn ansolfedd—
 - (a) os gwneir y person yn fethdalwr;
 - (b) os yw trefniant gwirfoddol ar ran cwmni yn cael effaith mewn perthynas â'r person o dan Ran 1 o Ddeddf Ansolfedd 1986 (p. 45);

84 Power to make further provision about partnerships and unincorporated bodies

Regulations may add to, repeal or otherwise amend any provision made by an enactment relating to the tax about cases where persons carry on business in partnership or as an unincorporated body.

Change in persons carrying on landfill business

85 Death, incapacity and insolvency

- (1) This section applies where a person (“A”) carries on a landfill business of another person (“B”) who has died, become incapacitated or become subject to an insolvency procedure.
- (2) A must give WRA notice of –
 - (a) the fact that A is carrying on the landfill business, and
 - (b) the nature and date of the event that has led to A carrying it on.
- (3) The notice must be given before the end of the period of 30 days beginning with the day on which A began to carry on the landfill business.
- (4) WRA may treat A as if A were B for the purposes of the tax, with effect from the time when A began to carry on the landfill business; and WRA may do so whether or not A has given notice under subsection (2).
- (5) WRA must issue a notice to A (and, if appropriate, to B) of a decision to treat A as B.
- (6) If WRA treats A in that way, A is not required to be registered, or to apply for registration, by virtue of that treatment.
- (7) If –
 - (a) B ceases to be incapacitated or subject to an insolvency procedure, or
 - (b) A ceases to carry on the landfill business of B,A must give WRA notice of the cessation and the date on which it occurred.
- (8) The notice must be given before the end of the period of 30 days beginning with that date.
- (9) WRA must cease to treat A as B if –
 - (a) WRA is satisfied that either of the conditions in subsection (7) is met (whether or not A has given notice under that subsection), or
 - (b) WRA cancels the registration of B.
- (10) WRA must issue a notice to A (and, if appropriate, to B) of a decision to cease to treat A as B.
- (11) For the purposes of this section, a person becomes subject to an insolvency procedure if –
 - (a) the person is made bankrupt;
 - (b) a company voluntary arrangement takes effect in relation to the person under Part 1 of the Insolvency Act 1986 (c. 45);

- (c) os yw'r person yn mynd i ddwylo'r gweinyddwr neu'n destun datodiad neu dderbynyddiad;
- (d) os yw unrhyw ddigwyddiad cyfatebol yn digwydd sy'n cael effaith o dan gyfraith yr Alban neu Ogledd Iwerddon neu wlad neu diriogaeth y tu allan i'r Deyrnas Unedig, neu o ganlyniad iddi.

86 Pŵer i wneud darpariaeth bellach ynglŷn â marwolaeth, analluedd ac ansolfedd

- (1) Caiff rheoliadau ychwanegu at unrhyw ddarpariaeth a wneir gan ddeddfiad sy'n ymwneud â'r dreth ynglŷn ag achosion pan fo person sydd wedi rhedeg busnes tirlenwi yn marw, yn mynd yn analluog neu'n dod yn destun gweithdrefn ansolfedd, ei diddymu neu ei diwygio fel arall.
- (2) Caiff y rheoliadau wneud darpariaeth (ymysg pethau eraill) –
 - (a) ynglŷn â'r amgylchiadau pan fo person yn mynd yn analluog neu'n dod yn destun gweithdrefn ansolfedd, neu'n peidio â bod yn analluog neu'n destun gweithdrefn ansolfedd;
 - (b) ynglŷn â dyletswyddau, rhwymedigaethau a hawlogaethau sy'n ymwneud â'r dreth pan fo person wedi marw, wedi mynd yn analluog neu wedi dod yn destun gweithdrefn ansolfedd;
 - (c) sy'n gymwys pa un a yw unrhyw un arall yn rhedeg busnes tirlenwi person ar ôl i'r person farw, fynd yn analluog neu ddod yn destun gweithdrefn ansolfedd ai peidio.

87 Pŵer i wneud darpariaeth ynglŷn â throsglwyddo busnesau fel busnesau gweithredol

- (1) Caiff rheoliadau wneud darpariaeth i sicrhau dilyniant wrth gymhwyso unrhyw ddeddfiad sy'n ymwneud â'r dreth pan drosglwyddir busnes tirlenwi o un person i un arall fel busnes gweithredol.
- (2) Caiff y rheoliadau wneud darpariaeth (ymysg pethau eraill) –
 - (a) sy'n ei gwneud yn ofynnol i ACC gael ei hysbysu am y trosglwyddiad;
 - (b) i unrhyw rwymedigaeth neu ddyletswydd ar ran y trosglwyddwr mewn perthynas â'r dreth ddod yn rhwymedigaeth neu'n ddyletswydd i'r trosglwyddai;
 - (c) i unrhyw hawlogaeth ar ran y trosglwyddwr i ollwng neu ad-dalu swm o dreth, pa un a yw'n codi cyn y trosglwyddiad neu ar ei ôl, ddod yn hawlogaeth i'r trosglwyddai;
 - (d) i unrhyw beth a wnaed cyn y trosglwyddiad gan y trosglwyddwr neu mewn perthynas â'r trosglwyddwr gael ei drin at ddibenion y dreth fel pe bai wedi ei wneud gan y trosglwyddai neu mewn perthynas â'r trosglwyddai;
 - (e) ynglŷn â dyletswyddau i gadw cofnodion a'u storio'n ddiogel.
- (3) Caiff y rheoliadau wneud darpariaeth sy'n gymwys yn ddarostyngedig i amodau, ac yn benodol cânt –
 - (a) darparu ei bod yn ofynnol cael cymeradwyaeth ACC cyn cymhwyso unrhyw ddarpariaeth a wneir o dan is-adran (2)(b) i (e) i drosglwyddwr a throsglwyddai;

- (c) the person enters administration or goes into liquidation or receivership;
- (d) any corresponding event occurs which has effect under or as a result of the law of Scotland or Northern Ireland or a country or territory outside the United Kingdom.

86 Power to make further provision about death, incapacity and insolvency

- (1) Regulations may add to, repeal or otherwise amend any provision made by an enactment relating to the tax about cases where a person who has carried on a landfill business dies, becomes incapacitated or becomes subject to an insolvency procedure.
- (2) The regulations may (among other things) make provision –
 - (a) about the circumstances in which a person becomes, or ceases to be, incapacitated or subject to an insolvency procedure;
 - (b) about duties, liabilities and entitlements relating to the tax where a person has died, become incapacitated or become subject to an insolvency procedure;
 - (c) which applies whether or not anyone else carries on a person's landfill business after the person dies, becomes incapacitated or becomes subject to an insolvency procedure.

87 Power to make provision about transfers of businesses as going concerns

- (1) Regulations may make provision for securing continuity in the application of any enactment relating to the tax where a landfill business is transferred from one person to another as a going concern.
- (2) The regulations may (among other things) make provision –
 - (a) requiring WRA to be notified of the transfer;
 - (b) for any liability or duty of the transferor relating to the tax to become a liability or duty of the transferee;
 - (c) for any entitlement of the transferor to the discharge or repayment of an amount of tax, whether arising before or after the transfer, to become an entitlement of the transferee;
 - (d) for anything done before the transfer by or in relation to the transferor to be treated for the purposes of the tax as having been done by or in relation to the transferee;
 - (e) about duties to keep and preserve records.
- (3) The regulations may make provision that applies subject to conditions, and may in particular –
 - (a) provide that the application to a transferor and transferee of any provision made under subsection (2)(b) to (e) requires the approval of WRA;

- (b) gwneud darpariaeth ynglŷn â gwneud ceisiadau am gymeradwyaeth a phenderfynu arnynt.
- (4) Caiff y rheoliadau wneud darpariaeth ar gyfer—
 - (a) cosbau mewn cysylltiad â methiannau i gydymffurfio â'r rheoliadau;
 - (b) adolygiadau ac apelau.
- (5) Caiff y rheoliadau ddiwygio neu gymhwyso (gydag addasiadau neu hebddynt) unrhyw ddeddfiad sy'n ymwneud â'r dreth.

PENNOD 7

AMRYWIOL

Darpariaeth bellach mewn perthynas â'r dreth

88 Addasu contractau

- (1) Pan fo—
 - (a) gwarediad trethadwy yn cael ei wneud ar safle tirlenwi awdurdodedig,
 - (b) contract sy'n ymwneud â'r gwarediad trethadwy sy'n darparu i daliad gael ei wneud, ac
 - (c) ar ôl gwneud y contract, y dreth sydd i'w chodi ar y gwarediad trethadwy yn newid o ganlyniad i ddeddfiad sy'n ymwneud â'r dreth,

mae swm y taliad y darperir ar ei gyfer o dan y contract i'w addasu, oni bai bod y contract yn darparu fel arall, i adlewyrchu'r newid yn y dreth sydd i'w chodi ar y gwarediad trethadwy.
- (2) At ddibenion yr adran hon, mae contract sy'n ymwneud â gwarediad trethadwy yn gontract sy'n darparu ar gyfer gwaredu'r deunydd sydd wedi ei gynnwys yn y gwarediad trethadwy, ac nid yw'n berthnasol pa un a yw'r contract hefyd yn darparu ar gyfer materion eraill ai peidio.
- (3) Mae'r cyfeiriad yn is-adran (1) at newid yn y dreth sydd i'w chodi yn gyfeiriad at—
 - (a) newid o fod dim treth i'w chodi i fod treth i'w chodi,
 - (b) newid o fod treth i'w chodi i fod dim treth i'w chodi, neu
 - (c) newid yn swm y dreth sydd i'w godi.

89 Pŵer i osod atebolrwydd eilaidd ar reolwyr safleoedd tirlenwi awdurdodedig

- (1) Caiff rheoliadau wneud darpariaeth i'w gwneud yn ofynnol i reolwr safle tirlenwi awdurdodedig, neu ran o safle o'r fath, dalu'r dreth sydd i'w chodi ar warediadau trethadwy a wneir ar y safle neu'r rhan o dan sylw, ac mewn cysylltiad â hynny.
- (2) Mewn perthynas â rheolwr safle tirlenwi awdurdodedig neu ran o safle o'r fath—
 - (a) mae'n berson, ac eithrio gweithredwr y safle, sy'n penderfynu, neu sydd â'r hawl i benderfynu, pa warediadau deunyddiau y caniateir eu gwneud ledled y safle neu'r rhan o dan sylw, ond

- (b) make provision about the making and determination of applications for approval.
- (4) The regulations may make provision for—
 - (a) penalties in respect of failures to comply with the regulations;
 - (b) reviews and appeals.
- (5) The regulations may amend or apply (with or without modifications) any enactment relating to the tax.

CHAPTER 7

MISCELLANEOUS

Further provision relating to the tax

88 Adjustment of contracts

- (1) Where—
 - (a) a taxable disposal is made at an authorised landfill site,
 - (b) there is a contract relating to the taxable disposal that provides for a payment to be made, and
 - (c) after the making of the contract, the tax chargeable on the taxable disposal changes as a result of an enactment relating to the tax,the amount of the payment provided for under the contract is to be adjusted, unless the contract provides otherwise, to reflect the change in the tax chargeable on the taxable disposal.
- (2) For the purposes of this section, a contract relating to a taxable disposal is a contract providing for the disposal of the material contained in the taxable disposal, and it is immaterial whether the contract also provides for other matters.
- (3) The reference in subsection (1) to a change in the tax chargeable is a reference to a change—
 - (a) from no tax being chargeable to tax being chargeable,
 - (b) from tax being chargeable to no tax being chargeable, or
 - (c) in the amount of tax chargeable.

89 Power to impose secondary liability on controllers of authorised landfill sites

- (1) Regulations may make provision for and in connection with requiring a controller of an authorised landfill site, or of part of such a site, to pay the tax chargeable on taxable disposals made at the site or part in question.
- (2) A controller of an authorised landfill site or of part of such a site—
 - (a) is a person, other than the operator of the site, who determines, or is entitled to determine, what disposals of material may be made throughout the site or part in question, but

- (b) nid yw'n cynnwys person sy'n penderfynu, neu sydd â'r hawl i benderfynu, pa warediadau a wneir dim ond oherwydd bod y person yn gyflogai neu'n asiant i berson arall.
- (3) Caiff rheoliadau o dan yr adran hon wneud darpariaeth (ymysg pethau eraill) –
- (a) sy'n ei gwneud yn ofynnol i ACC gael ei hysbysu os yw person yn dod, neu'n peidio â bod, yn rheolwr ar safle tirlenwi awdurdodedig neu ran o safle o'r fath;
 - (b) ynglŷn â'r amgylchiadau pan fo'n ofynnol i reolwr dalu treth;
 - (c) ar gyfer pennu swm y dreth y mae'n ofynnol i reolwr ei dalu;
 - (d) ynglŷn â'r berthynas rhwng gofyniad i reolwr dalu treth ac unrhyw rwymedigaeth ar weithredwr y safle tirlenwi awdurdodedig i dalu treth;
 - (e) ynglŷn â'r weithdrefn i'w gwneud yn ofynnol i reolwr dalu treth;
 - (f) ynglŷn â pha bryd y mae'n rhaid talu'r dreth;
 - (g) ynglŷn â dyletswyddau i gadw cofnodion a'u storio'n ddiogel;
 - (h) ar gyfer cosbau mewn cysylltiad â methiannau i gydymffurfio â'r rheoliadau;
 - (i) ar gyfer adolygiadau ac apelau.
- (4) Caiff y rheoliadau ddiwygio neu gymhwyso (gydag addasiadau neu hebddynt) unrhyw ddeddfiad sy'n ymwneud â'r dreth.

90 Mân ddiwygiadau a diwygiadau canlyniadol i Ddeddf Casglu a Rheoli Trethi (Cymru) 2016

Mae Atodlen 4 yn gwneud mân ddiwygiadau a diwygiadau canlyniadol i DCRhT.

91 Arfer pwerau a dyletswyddau Gweinidogion Cymru o dan y Ddeddf hon

- (1) Wrth arfer eu pwerau a'u dyletswyddau o dan y Ddeddf hon –
- (a) rhaid i Weinidogion Cymru roi sylw i'r amcan o leihau gwarediadau tirlenwi yng Nghymru;
 - (b) caiff Gweinidogion Cymru roi sylw i unrhyw faterion eraill sy'n briodol yn eu barn hwy.
- (2) Nid yw is-adran (1) yn gymwys i arfer pwerau a dyletswyddau o dan adran 92.

Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi

92 Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi

- (1) Rhaid i Weinidogion Cymru baratoi a chyhoeddi Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi ar y diwrnod y daw'r Ddeddf hon i rym yn llawn neu cyn hynny.
- (2) Rhaid i'r Cynllun wneud darpariaeth ar gyfer rhoi grantiau gan Weinidogion Cymru i bersonau sy'n cymryd rhan mewn gweithgareddau y mae Gweinidogion Cymru o'r farn y byddant yn hyrwyddo neu'n gwella llesiant cymdeithasol neu amgylcheddol ardaloedd yng Nghymru a effeithir gan –
- (a) gwneud gwarediadau tirlenwi, neu
 - (b) gweithgareddau sy'n baratoadol ar gyfer gwneud gwarediadau tirlenwi.

- (b) does not include a person who determines, or is entitled to determine, what disposals are made only because the person is an employee or agent of another person.
- (3) Regulations under this section may (among other things) make provision—
 - (a) requiring WRA to be notified if a person becomes, or ceases to be, a controller of an authorised landfill site or of part of such a site;
 - (b) about the circumstances in which a controller is required to pay tax;
 - (c) for determining the amount of tax a controller is required to pay;
 - (d) about the relationship between a requirement for a controller to pay tax and any liability of the operator of the authorised landfill site to pay tax;
 - (e) about the procedure for requiring a controller to pay tax;
 - (f) about when the tax must be paid;
 - (g) about duties to keep and preserve records;
 - (h) for penalties in respect of failures to comply with the regulations;
 - (i) for reviews and appeals.
- (4) The regulations may amend or apply (with or without modifications) any enactment relating to the tax.

90 Minor and consequential amendments to the Tax Collection and Management (Wales) Act 2016

Schedule 4 makes minor and consequential amendments to TCMA.

91 Welsh Ministers' exercise of powers and duties under this Act

- (1) In exercising their powers and duties under this Act, the Welsh Ministers—
 - (a) must have regard to the objective of reducing landfill disposals in Wales;
 - (b) may have regard to such other matters as they think appropriate.
- (2) Subsection (1) does not apply to the exercise of powers and duties under section 92.

Landfill Disposals Tax Communities Scheme

92 Landfill Disposals Tax Communities Scheme

- (1) The Welsh Ministers must prepare and publish a Landfill Disposals Tax Communities Scheme on or before the day on which this Act comes fully into force.
- (2) The Scheme must make provision for grants to be given by the Welsh Ministers to persons engaged in activities which the Welsh Ministers consider will promote or improve the social or environmental well-being of areas in Wales affected by—
 - (a) the making of landfill disposals, or
 - (b) activities preparatory to the making of landfill disposals.

- (3) Caiff y Cynllun ddarparu i'r grantiau –
 - (a) cael eu dyrannu drwy gyfeirio at feini prawf a bennir yn y Cynllun;
 - (b) bod yn ddarostyngedig i amodau a bennir yn y Cynllun neu gan Weinidogion Cymru.
- (4) Rhaid i Weinidogion Cymru –
 - (a) adolygu'r Cynllun –
 - (i) o leiaf unwaith yn ystod y cyfnod o 4 blynedd sy'n dechrau â'r diwrnod y'i cyhoeddir gyntaf, a
 - (ii) yn dilyn hynny, o leiaf unwaith yn ystod pob cyfnod o 4 blynedd sy'n dechrau â'r diwrnod y cwblheir yr adolygiad blaenorol, a
 - (b) ymgynghori ag unrhyw bersonau sy'n briodol yn eu barn hwy pan fyddant yn gwneud hynny.
- (5) Caiff Gweinidogion Cymru ddiwygio neu ddirymu'r Cynllun ar ôl cynnal adolygiad; ond ni chaniateir dirymu'r Cynllun o fewn y cyfnod o 4 blynedd sy'n dechrau â'r diwrnod y'i cyhoeddir gyntaf.
- (6) Os caiff y Cynllun ei ddiwygio, rhaid i Weinidogion Cymru gyhoeddi'r Cynllun diwygiedig.
- (7) Rhaid i Weinidogion Cymru osod y Cynllun, ac unrhyw Gynllun diwygiedig, gerbron Cynulliad Cenedlaethol Cymru.

RHAN 6

DARPARIAETHAU TERFYNOL

93 Pŵer i wneud darpariaeth ganlyniadol a throsiannol etc.

- (1) Caiff rheoliadau wneud –
 - (a) unrhyw ddarpariaeth gysylltiedig, ganlyniadol neu atodol, neu
 - (b) unrhyw ddarpariaeth drosiannol, ddarfodol neu arbed,

y mae Gweinidogion Cymru o'r farn ei bod yn briodol at ddibenion unrhyw ddarpariaeth sydd wedi ei chynnwys yn y Ddeddf hon neu a wneir oddi tani, mewn cysylltiad â darpariaeth o'r fath, neu er mwyn rhoi effaith lawn iddi.
- (2) Caiff rheoliadau o dan yr adran hon ddiwygio, ddirymu neu ddiddymu unrhyw ddeddfiad (gan gynnwys unrhyw ddeddfiad sydd wedi ei gynnwys yn y Ddeddf hon neu a wneir oddi tani).
- (3) Yn yr adran hon, ystyr "deddfiad" yw deddfiad (pa bryd bynnag y'i deddfir neu y'i gwneir) sy'n un o'r canlynol, neu sydd wedi ei gynnwys mewn un o'r canlynol –
 - (a) Deddf Seneddol,
 - (b) Deddf neu Fesur Cynulliad Cenedlaethol Cymru, neu
 - (c) is-ddeddfwriaeth (o fewn yr ystyr a roddir i "subordinate legislation" yn Neddf Dehongli 1978 (p. 30)) a wnaed o dan –
 - (i) Deddf Seneddol, neu

- (3) The Scheme may provide for the grants –
 - (a) to be allocated by reference to criteria specified in the Scheme;
 - (b) to be subject to conditions specified in the Scheme or by the Welsh Ministers.
- (4) The Welsh Ministers –
 - (a) must review the Scheme –
 - (i) at least once in the period of 4 years beginning with the day on which it is first published, and
 - (ii) subsequently, at least once in each period of 4 years beginning with the day on which the previous review is concluded, and
 - (b) must consult such persons as they think appropriate when doing so.
- (5) The Welsh Ministers may revise or revoke the Scheme following a review; but the Scheme may not be revoked within the period of 4 years beginning with the day on which it is first published.
- (6) If the Scheme is revised, the Welsh Ministers must publish the revised Scheme.
- (7) The Welsh Ministers must lay the Scheme, and any revised Scheme, before the National Assembly for Wales.

PART 6

FINAL PROVISIONS

93 Power to make consequential and transitional etc. provision

- (1) Regulations may make –
 - (a) any incidental, consequential or supplemental provision, or
 - (b) any transitional, transitory or saving provision,that the Welsh Ministers think appropriate for the purposes of, in connection with, or for giving full effect to, any provision contained in or made under this Act.
- (2) Regulations under this section may amend, revoke or repeal any enactment (including any enactment contained in or made under this Act).
- (3) In this section, “enactment” means an enactment (whenever enacted or made) which is, or is contained in –
 - (a) an Act of Parliament,
 - (b) an Act or a Measure of the National Assembly for Wales, or
 - (c) subordinate legislation (within the meaning of the Interpretation Act 1978 (c. 30)) made under –
 - (i) an Act of Parliament, or

(ii) Deddf neu Fesur Cynulliad Cenedlaethol Cymru.

94 Rheoliadau o dan y Ddeddf hon: cyffredinol

- (1) Mae rheoliadau o dan y Ddeddf hon i'w gwneud gan Weinidogion Cymru.
- (2) Mae pŵer i wneud rheoliadau o dan y Ddeddf hon –
 - (a) yn arferadwy drwy offeryn statudol;
 - (b) yn cynnwys pŵer i wneud darpariaeth wahanol at ddibenion gwahanol.
- (3) Mae offeryn statudol nad yw ond yn cynnwys rheoliadau o fewn is-adran (4) yn ddarostyngedig i'w ddiddymu yn unol â phenderfyniad Cynulliad Cenedlaethol Cymru.
- (4) Mae rheoliadau o fewn yr is-adran hon os ydynt yn –
 - (a) rheoliadau a wneir o dan adran 16(3) (uchafswm y ganran o ddeunyddiau anghymwys sydd i'w chynnwys mewn cymysgedd cymwys o ddeunyddiau),
 - (b) rheoliadau a wneir o dan adran 41(9) (cynnwys anfoneb dirlenwi), neu
 - (c) rheoliadau a wneir o dan adran 93 sy'n bodloni'r amod yn is-adran (5).
- (5) Yr amod yw bod Gweinidogion Cymru wedi eu bodloni nad yw'r rheoliadau yn gwneud unrhyw ddarpariaeth a all –
 - (a) peri i swm y dreth sydd i'w godi ar warediad trethadwy fod yn fwy na'r swm a fyddai i'w godi ar y gwarediad fel arall, neu
 - (b) peri i dreth fod i'w chodi pan na fyddai treth i'w chodi fel arall.
- (6) Ni chaniateir gwneud unrhyw offeryn statudol arall sy'n cynnwys rheoliadau o dan y Ddeddf hon, ac eithrio un y mae adran 95 yn gymwys iddo, oni bai bod drafft o'r offeryn wedi ei osod gerbron Cynulliad Cenedlaethol Cymru a'i gymeradwyo ganddo drwy benderfyniad.

95 Rheoliadau sy'n newid cyfraddau treth

- (1) Mae'r adran hon yn gymwys i offeryn statudol nad yw ond yn cynnwys –
 - (a) yr ail reoliadau neu reoliadau dilynol a wneir o dan –
 - (i) adran 14(3) (cyfradd dreth safonol);
 - (ii) adran 14(6) (cyfradd dreth is);
 - (iii) adran 46(4) (cyfradd dreth gwarediadau sydd heb eu hawdurdodi);
 - (b) rheoliadau a wneir o dan adran 93 sy'n gwneud darpariaeth y mae Gweinidogion Cymru o'r farn ei bod yn briodol at ddibenion unrhyw ddarpariaeth sydd wedi ei chynnwys mewn rheoliadau o fewn paragraff (a), mewn cysylltiad â darpariaeth o'r fath, neu ar gyfer rhoi effaith lawn iddi.
- (2) Rhaid gosod yr offeryn statudol gerbron Cynulliad Cenedlaethol Cymru.
- (3) Oni chymeradwyir yr offeryn drwy benderfyniad Cynulliad Cenedlaethol Cymru yn ystod y cyfnod o 28 o ddiwrnodau sy'n dechrau â'r diwrnod y gwneir yr offeryn, mae'r rheoliadau yn peidio â chael effaith ar ddiwedd y cyfnod hwnnw.
- (4) Ond –

- (ii) an Act or a Measure of the National Assembly for Wales.

94 Regulations under this Act: general

- (1) Regulations under this Act are to be made by the Welsh Ministers.
- (2) A power to make regulations under this Act –
 - (a) is exercisable by statutory instrument;
 - (b) includes power to make different provision for different purposes.
- (3) A statutory instrument containing only regulations within subsection (4) is subject to annulment in pursuance of a resolution of the National Assembly for Wales.
- (4) Regulations are within this subsection if they are –
 - (a) regulations made under section 16(3) (maximum percentage of non-qualifying materials to be contained in a qualifying mixture of materials),
 - (b) regulations made under section 41(9) (contents of landfill invoice), or
 - (c) regulations made under section 93 which meet the condition in subsection (5).
- (5) The condition is that the Welsh Ministers are satisfied that the regulations do not make any provision that may –
 - (a) cause the amount of tax chargeable on a taxable disposal to be greater than the amount that would otherwise be chargeable on the disposal, or
 - (b) cause tax to be chargeable where no tax would otherwise be chargeable.
- (6) Any other statutory instrument containing regulations under this Act, other than one to which section 95 applies, may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the National Assembly for Wales.

95 Regulations changing tax rates

- (1) This section applies to a statutory instrument containing only –
 - (a) the second or subsequent regulations made under –
 - (i) section 14(3) (standard rate of tax);
 - (ii) section 14(6) (lower rate of tax);
 - (iii) section 46(4) (unauthorised disposals rate of tax);
 - (b) regulations made under section 93 which make provision that the Welsh Ministers think appropriate for the purposes of, in connection with, or for giving full effect to, any provision contained in regulations within paragraph (a).
- (2) The statutory instrument must be laid before the National Assembly for Wales.
- (3) If the instrument is not approved by resolution of the National Assembly for Wales during the period of 28 days beginning with the day on which the instrument is made, the regulations cease to have effect at the end of that period.
- (4) But if –

- (a) os yw Cynulliad Cenedlaethol Cymru yn pleidleisio ar gynnig am benderfyniad i gymeradwyo'r offeryn cyn diwrnod olaf y cyfnod hwnnw, a
 - (b) os na chaiff y cynnig ei basio,
- maent yn peidio â chael effaith ar ddiwedd y diwrnod y cynhelir y bleidlais.
- (5) Mewn perthynas â'r rheoliadau –
- (a) os ydynt yn peidio â chael effaith yn rhinwedd is-adran (3) neu (4),
 - (b) os gwnaed gwarediad trethadwy ar adeg pan oeddent mewn grym, ac
 - (c) os yw swm y dreth sydd i'w godi ar y gwarediad yn rhinwedd y rheoliadau yn fwy na'r swm a fyddai wedi bod i'w godi fel arall,
- mae'r rheoliadau i'w trin fel pe na baent erioed wedi cael effaith mewn perthynas â'r gwarediad hwnnw.
- (6) Wrth gyfrifo'r cyfnod o 28 o ddiwrnodau a grybwyllir yn is-adrannau (3) a (4), rhaid diystyru unrhyw gyfnod pan fo Cynulliad Cenedlaethol Cymru –
- (a) wedi ei ddiddymu, neu
 - (b) ar doriad am fwy na 4 diwrnod.

96 Dehongli

- (1) Yn y Ddeddf hon –

ystyr "ACC" ("WRA") yw Awdurdod Cyllid Cymru;

ystyr "busnes tirlenwi" ("landfill business") yw busnes, neu ran o fusnes, y mae person yn cyflawni gweithrediadau trethadwy fel rhan ohono;

ystyr "cofrestredig" ("registered") yw cofrestredig o dan adran 35 ac ystyr "cofrestru" ("registration") yw cofrestru o dan yr adran honno;

nid yw "corff anghorfforedig" ("unincorporated body") yn cynnwys partneriaeth;

mae i "cyfnod cyfrifyddu" ("accounting period") yr ystyr a roddir gan adran 39(5);

mae i "cymysgedd cymwys o ddeunyddiau" ("qualifying mixture of materials") yr ystyr a roddir gan adran 16;

ystyr "DCRhT" ("TCMA") yw Deddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6);

ystyr "deddfiad sy'n ymwneud â'r dreth" ("enactment relating to the tax") yw –

(a) y Ddeddf hon a rheoliadau a wneir oddi tani;

(b) DCRhT a rheoliadau a wneir oddi tani, fel y maent yn gymwys mewn perthynas â'r dreth;

ystyr "deunydd" ("material") yw deunydd o bob math, gan gynnwys gwrthrychau, sylweddau a chynhyrchion o bob math;

- (a) the National Assembly for Wales votes on a motion for a resolution to approve the instrument before the last day of that period, and
 - (b) the motion is not passed,
- the regulations cease to have effect at the end of the day on which the vote takes place.
- (5) If—
- (a) regulations cease to have effect by virtue of subsection (3) or (4),
 - (b) a taxable disposal was made at a time when the regulations were in force, and
 - (c) the amount of tax chargeable on the disposal by virtue of the regulations is greater than the amount that would otherwise have been chargeable,
- the regulations are to be treated as never having had effect in relation to that disposal.
- (6) In calculating the period of 28 days mentioned in subsections (3) and (4), no account is to be taken of any period during which the National Assembly for Wales is—
- (a) dissolved, or
 - (b) in recess for more than 4 days.

96 Interpretation

- (1) In this Act—

“accounting period” (*“cyfnod cyfrifyddu”*) has the meaning given by section 39(5);

“authorised landfill site” (*“safle tirlenwi awdurdodedig”*) has the meaning given by section 5(1);

“enactment relating to the tax” (*“deddfiad sy’n ymwneud â’r dreth”*) means—

- (a) this Act and regulations made under it;
- (b) TCMA and regulations made under it, as they apply in relation to the tax;

“environmental permit” (*“trwydded amgylcheddol”*) has the meaning given by section 5(2);

“filing date” (*“dyddiad ffeilio”*), in relation to a tax return, has the meaning given by section 39(4);

“land” (*“tir”*) includes land covered by water where the land is above the low water mark of ordinary spring tides;

“landfill business” (*“busnes tirlenwi”*) means a business, or a part of a business, in the course of which a person carries out taxable operations;

“landfill disposal” (*“gwarediad tirlenwi”*) means a disposal of material—

- (a) by way of landfill, and
- (b) as waste;

“landfill disposal area” (*“man gwarediadau tirlenwi”*) means an area of a landfill site where landfill disposals are made, or where such disposals have been or will be made;

- mae i “deunydd cymwys” (“*qualifying material*”) yr ystyr a roddir gan adran 15;
- ystyr “DTTT” (“*LTTA*”) yw Deddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (dccc 1);
- mae i “dyddiad ffeilio” (“*filing date*”), mewn perthynas â ffurflen dreth, yr ystyr a roddir gan adran 39(4);
- ystyr “ffurflen dreth” (“*tax return*”) yw ffurflen dreth y mae’n ofynnol i berson ei dychwelyd o dan adran 39;
- ystyr “y gofrestr” (“*the register*”) yw’r gofrestr a gedwir o dan adran 34;
- mae i “gwaith adfer” (“*restoration work*”) yr ystyr a roddir gan adran 8(4);
- ystyr “gwarediad tirlenwi” (“*landfill disposal*”) yw gwarediad deunydd –
- (a) drwy dirlenwi, a
 - (b) fel gwastraff;
- ystyr “gweithgarwch safle tirlenwi” (“*landfill site activity*”) yw derbyn deunydd, cadw deunydd, didoli deunydd, defnyddio deunydd, trin deunydd, adfer deunydd neu wneud unrhyw beth arall â deunydd ar safle tirlenwi;
- mae i “gweithredwr” (“*operator*”), mewn perthynas â safle tirlenwi awdurdodedig, yr ystyr a roddir gan adran 7(4);
- ystyr “hysbysiad” (“*notice*”) yw hysbysiad ysgrifenedig;
- ystyr “man gwarediadau tirlenwi” (“*landfill disposal area*”) yw man ar safle tirlenwi lle y gwneir gwarediadau tirlenwi, neu fan lle y gwnaed gwarediadau o’r fath neu fan lle y bydd gwarediadau o’r fath yn cael eu gwneud;
- ystyr “man nad yw at ddibenion gwaredu” (“*non-disposal area*”) yw man a ddynodir o dan adran 55;
- ystyr “partneriaeth” (“*partnership*”) yw –
- (a) partneriaeth o fewn Deddf Bartneriaeth 1890 (p. 39),
 - (b) partneriaeth gyfyngedig a gofrestrwyd o dan Ddeddf Partneriaethau Cyfyngedig 1907 (p. 24), neu
 - (c) partneriaeth neu endid tebyg ei gymeriad a ffurfiwyd o dan gyfraith gwlad neu diriogaeth y tu allan i’r Deyrnas Unedig;
- ystyr “safle tirlenwi” (“*landfill site*”) yw –
- (a) safle tirlenwi awdurdodedig, neu
 - (b) unrhyw dir arall lle y gwneir gwarediadau tirlenwi;
- mae i “safle tirlenwi awdurdodedig” (“*authorised landfill site*”) yr ystyr a roddir gan adran 5(1);
- mae “tir” (“*land*”) yn cynnwys tir a orchuddir â dŵr lle bo’r tir uwchlaw’r marc distyll gorllanw arferol;
- ystyr “treth” (“*tax*”) yw treth gwarediadau tirlenwi;

“landfill site” (*“safle tirlenwi”*) means –

- (a) an authorised landfill site, or
- (b) any other land where landfill disposals are made;

“landfill site activity” (*“gweithgarwch safle tirlenwi”*) means receiving, keeping, sorting, using, treating, recovering or doing anything else with material at a landfill site;

“LTTA” (*“DTTT”*) means the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1);

“material” (*“deunydd”*) means material of all kinds, including objects, substances and products of all kinds;

“non-disposal area” (*“man nad yw at ddibenion gwaredu”*) means an area designated under section 55;

“notice” (*“hysbysiad”*) means notice in writing;

“operator” (*“gweithredwr”*), in relation to an authorised landfill site, has the meaning given by section 7(4);

“partnership” (*“partneriaeth”*) means –

- (a) a partnership within the Partnership Act 1890 (c. 39),
- (b) a limited partnership registered under the Limited Partnerships Act 1907 (c. 24), or
- (c) a partnership or entity of a similar character formed under the law of a country or territory outside the United Kingdom;

“qualifying material” (*“deunydd cymwys”*) has the meaning given by section 15;

“qualifying mixture of materials” (*“cymysgedd cymwys o ddeunyddiau”*) has the meaning given by section 16;

“the register” (*“y gofrestr”*) means the register kept under section 34;

“registered” (*“cofrestedig”*) means registered under section 35 and “registration” (*“cofrestru”*) means registration under that section;

“restoration work” (*“gwaith adfer”*) has the meaning given by section 8(4);

“tax” (*“treth”*) means landfill disposals tax;

“tax return” (*“ffurflen dreth”*) means a tax return that a person is required to make under section 39;

“TCMA” (*“DCR_hT”*) means the Tax Collection and Management (Wales) Act 2016 (anaw 6);

“the tribunal” (*“y tribiwnlys”*) means –

- (a) the First-tier Tribunal, or
- (b) where determined by or under Tribunal Procedure Rules, the Upper Tribunal;

ystyr “y tribiwnlys” (“*the tribunal*”) yw –

- (a) Tribiwnlys yr Haen Gyntaf, neu
- (b) pan bennir hynny gan neu o dan Reolau Gweithdrefn y Tribiwnlys, yr Uwch Dribiwnlys;

mae i “trwydded amgylcheddol” (“*environmental permit*”) yr ystyr a roddir gan adran 5(2).

(2) Yn y Ddeddf hon –

- (a) mae cyfeiriadau at waredu deunydd drwy dirlenwi i’w dehongli yn unol ag adran 4;
- (b) mae cyfeiriadau at waredu deunydd fel gwastraff i’w dehongli yn unol ag adran 6 (a gweler adran 7 hefyd);
- (c) mae cyfeiriadau at weithgarwch safle tirlenwi penodedig i’w dehongli yn unol ag adran 8;
- (d) mae cyfeiriadau at berson sy’n cyflawni gweithrediadau trethadwy i’w dehongli yn unol ag adran 34(2).

(3) At ddibenion y Ddeddf hon, mae apêl wedi ei dyfarnu’n derfynol –

- (a) pan fydd dyfarniad wedi ei roi, a
- (b) pan na fo unrhyw bosibilrwydd pellach o amrywio’r dyfarniad na’i roi o’r neilltu (gan ddiystyru unrhyw bŵer i roi caniatâd i apelio ar ôl yr amser a bennir ar gyfer dwyn apêl).

(4) At ddibenion y Ddeddf hon, gellir llunio disgrifiad drwy gyfeirio at unrhyw faterion neu amgylchiadau.

97 **Dod i rym**

- (1) Daw Rhan 1 (trosolwg) a’r Rhan hon i rym ar y diwrnod ar ôl y diwrnod y mae’r Ddeddf hon yn cael y Cydsyniad Brenhinol.
- (2) Daw darpariaethau eraill y Ddeddf hon i rym ar ddiwrnod a bennir gan Weinidogion Cymru mewn gorchymyn a wneir drwy offeryn statudol.
- (3) Caiff gorchymyn o dan is-adran (2) bennu diwrnodau gwahanol at ddibenion gwahanol.

98 **Enw byr**

Enw byr y Ddeddf hon yw Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017.

“unincorporated body” (“*corff anghorfforedig*”) does not include a partnership;
“WRA” (“ACC”) means the Welsh Revenue Authority.

- (2) In this Act—
- (a) references to a disposal of material by way of landfill are to be interpreted in accordance with section 4;
 - (b) references to a disposal of material as waste are to be interpreted in accordance with section 6 (and see also section 7);
 - (c) references to a specified landfill site activity are to be interpreted in accordance with section 8;
 - (d) references to a person carrying out taxable operations are to be interpreted in accordance with section 34(2).
- (3) For the purposes of this Act, an appeal is finally determined when—
- (a) it has been determined, and
 - (b) there is no further possibility of the determination being varied or set aside (disregarding any power to grant permission to appeal out of time).
- (4) For the purposes of this Act, a description may be framed by reference to any matters or circumstances whatsoever.

97 Coming into force

- (1) Part 1 (overview) and this Part come into force on the day after the day on which this Act receives Royal Assent.
- (2) The other provisions of this Act come into force on a day appointed by the Welsh Ministers in an order made by statutory instrument.
- (3) An order under subsection (2) may appoint different days for different purposes.

98 Short title

The short title of this Act is the Landfill Disposals Tax (Wales) Act 2017.

ATODLEN 1
(a gyflwynir gan adran 15)

DEUNYDD CYMWYS: DEUNYDDIAU PENODEDIG AC AMODAU

Cyffredinol

1 Mae'r Tabl yn nodi –

- (a) yn yr ail golofn, y deunyddiau sydd wedi eu pennu at ddibenion gofyniad 1 yn adran 15;
- (b) yn y drydedd golofn, yr amodau (os oes rhai) sy'n gymwys mewn perthynas â'r deunyddiau at ddibenion gofyniad 2 yn yr adran honno.

TABL

Grŵp	Deunyddiau	Amodau
1	Creigiau a phridd	Eu bod yn digwydd yn naturiol
2	Deunydd cerameg neu goncrit	
3	Mwynau	Eu bod wedi eu prosesu neu eu paratoi
4	Slag ffwrnais	
5	Lludw	
6	Cyfansoddion anorganig actifedd isel	
7	Calsiwm sylffad	1. Bod y drwydded amgylcheddol sy'n ymwneud â'r safle y gwaredir y deunydd ynddo yn awdurdodi gwarediadau tirlenwi o wastraff nad yw'n beryglus yn unig. 2. Bod y deunydd yn cael ei waredu mewn cell nad yw'n cynnwys unrhyw wastraff bioddiraddadwy.
8	Calsiwm hydrocsid a heli	Ei fod wedi ei waredu mewn ceudod heli

Dehongli

2 Mae'r Tabl i'w ddehongli yn unol â'r paragraffau a ganlyn o'r Atodlen hon.

3 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 1 –

- (a) creigiau;
- (b) clai;
- (c) tywod;
- (d) grafel;
- (e) tywodfaen;

SCHEDULE 1
(introduced by section 15)

QUALIFYING MATERIAL: SPECIFIED MATERIALS AND CONDITIONS

General

1 The Table sets out –

- (a) in the second column, the materials that are specified for the purposes of requirement 1 in section 15;
- (b) in the third column, the conditions (if any) that apply in respect of the materials for the purposes of requirement 2 in that section.

TABLE

Group	Materials	Conditions
1	Rocks and soil	Naturally occurring
2	Ceramic or concrete material	
3	Minerals	Processed or prepared
4	Furnace slags	
5	Ash	
6	Low activity inorganic compounds	
7	Calcium sulphate	1. The environmental permit relating to the site at which the material is disposed of authorises landfill disposals of non-hazardous waste only. 2. The material is disposed of in a cell that does not contain any biodegradable waste.
8	Calcium hydroxide and brine	Disposed of in a brine cavity

Interpretation

2 The Table is to be interpreted in accordance with the following paragraphs of the Schedule.

3 The material in Group 1 comprises only –

- (a) rock;
- (b) clay;
- (c) sand;
- (d) gravel;
- (e) sandstone;

- (f) calchfaen;
 - (g) malurion cerrig;
 - (h) caolin;
 - (i) cerrig adeiladu;
 - (j) cerrig o ddymchwel adeiladau neu strwythurau;
 - (k) llechi;
 - (l) isbridd;
 - (m) silt;
 - (n) sorod.
- 4 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 2—
- (a) gwydr, gan gynnwys enamel wedi ei ffritio;
 - (b) cerameg, gan gynnwys brics, brics a mortar, teils, nwyddau clai, crochenwaith, tseini a deunyddiau anhydrin;
 - (c) concrit, gan gynnwys blociau concrit cyfnerthedig, brisblociau a blociau aercrit.
- 5 Nid yw'r deunyddiau sydd yng Ngrŵp 2 yn cynnwys—
- (a) ffeibr gwydr na phlastig a gyfnerthwyd â gwydr;
 - (b) golchion gweithfeydd concrit.
- 6 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 3—
- (a) tywod mowldio, gan gynnwys tywod ffowndri defnyddiedig;
 - (b) clai, gan gynnwys clai mowldio ac amsugnyddion clai (gan gynnwys pridd pannwr a bentonit);
 - (c) amsugnyddion mwynol;
 - (d) ffeibrau mwynol o waith dyn, gan gynnwys ffeibrau gwydr;
 - (e) silica;
 - (f) mica;
 - (g) treulyddion mwynol.
- 7 Nid yw'r deunyddiau sydd yng Ngrŵp 3 yn cynnwys—
- (a) tywod mowldio sy'n cynnwys glynwyr organig;
 - (b) ffeibrau mwynol o wneuthuriad dyn a wnaed o—
 - (i) plastig a gyfnerthwyd â gwydr, neu
 - (ii) asbestos.
- 8 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 4—
- (a) gwastraff a gweddillion gwydredig o brosesu mwynau yn thermol pan fo'r gwastraff neu'r gweddillion yn ymdoddedig ac yn anhydawdd;
 - (b) slag o losgi gwastraff.
- 9 Yr unig ddeunyddiau sydd yng Ngrŵp 5 yw lludw sy'n codi a lludw gwaelod—

- (f) limestone;
 - (g) crushed stone;
 - (h) china clay;
 - (i) construction stone;
 - (j) stone from the demolition of buildings or structures;
 - (k) slate;
 - (l) sub-soil;
 - (m) silt;
 - (n) dredgings.
- 4 The material in Group 2 comprises only –
- (a) glass, including fritted enamel;
 - (b) ceramics, including bricks, bricks and mortar, tiles, clay ware, pottery, china and refractories;
 - (c) concrete, including reinforced concrete blocks, breeze blocks and aircrete blocks.
- 5 The material in Group 2 does not include –
- (a) glass fibre or glass-reinforced plastic;
 - (b) concrete plant washings.
- 6 The material in Group 3 comprises only –
- (a) moulding sands, including used foundry sand;
 - (b) clays, including moulding clays and clay absorbents (including Fuller’s earth and bentonite);
 - (c) mineral absorbents;
 - (d) man-made mineral fibres, including glass fibres;
 - (e) silica;
 - (f) mica;
 - (g) mineral abrasives.
- 7 The material in Group 3 does not include –
- (a) moulding sands containing organic binders;
 - (b) man-made mineral fibres made from –
 - (i) glass-reinforced plastic, or
 - (ii) asbestos.
- 8 The material in Group 4 comprises only –
- (a) vitrified wastes and residues from the thermal processing of minerals where the wastes or residues are both fused and insoluble;
 - (b) slag from waste incineration.
- 9 The material in Group 5 comprises only fly ash and bottom ash from –

- (a) o hylosgi pren neu wastraff, neu
 - (b) o hylosgi glo neu olog petrolewm (gan gynnwys lludw sy'n codi a lludw gwaelod a gynhyrchir pan gaiff glo neu olog petrolewm ei hylosgi gyda biomas).
- 10 Nid yw'r deunyddiau sydd yng Ngrŵp 5 yn cynnwys lludw sy'n codi –
- (a) o slwtsh carthion, neu
 - (b) o losgyddion gwastraff trefol, gwastraff clinigol neu wastraff peryglus.
- 11 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 6 –
- (a) gwastraff adwaith seiliedig ar galsiwm, a'r gwastraff hwnnw'n deillio o gynhyrchu titaniwm deuocsid;
 - (b) calsiwm carbonad;
 - (c) magnesiwm carbonad;
 - (d) magnesiwm ocsid;
 - (e) magnesiwm hydrocsid;
 - (f) haearn ocsid;
 - (g) fferrig hydrocsid;
 - (h) alwminiwm ocsid;
 - (i) alwminiwm hydrocsid;
 - (j) sirconiwm deuocsid.
- 12 Mae Grŵp 7 yn cynnwys calsiwm sylffad, gypswm a phlastrau sy'n seiliedig ar galsiwm sylffad ond nid yw'n cynnwys bwrdd plastr.
- 13 Yn nhrydedd golofn y Tabl, ystyr "gwastraff nad yw'n beryglus" yw gwastraff nad yw'n wastraff peryglus o fewn ystyr Cyfarwyddeb 2008/98/EC Senedd Ewrop a'r Cyngor ar wastraff dyddiedig 18 Tachwedd 2008.

- (a) wood or waste combustion, or
 - (b) coal or petroleum coke combustion (including fly ash and bottom ash produced when coal or petroleum coke is burnt together with biomass).
- 10 The material in Group 5 does not include fly ash from –
- (a) sewage sludge, or
 - (b) municipal, clinical or hazardous waste incinerators.
- 11 The material in Group 6 comprises only –
- (a) calcium based reaction wastes from titanium dioxide production;
 - (b) calcium carbonate;
 - (c) magnesium carbonate;
 - (d) magnesium oxide;
 - (e) magnesium hydroxide;
 - (f) iron oxide;
 - (g) ferric hydroxide;
 - (h) aluminium oxide;
 - (i) aluminium hydroxide;
 - (j) zirconium dioxide.
- 12 Group 7 includes calcium sulphate, gypsum and calcium sulphate based plasters but does not include plasterboard.
- 13 In the third column of the Table, “non-hazardous waste” means waste that is not hazardous waste within the meaning of Directive 2008/98/EC of the European Parliament and of the Council of 18 November 2008 on waste.

ATODLEN 2
(a gyflwynir gan adran 34(3))

YR HYN SYDD I'W GYNNWYS YN Y GOFRESTR

Gwybodaeth gyffredinol

- 1 Rhaid i gofnod person yn y gofrestr gynnwys yr wybodaeth a ganlyn –
- (a) enw'r person;
 - (b) unrhyw enw masnachu a ddefnyddir gan y person;
 - (c) datganiad ynghylch pa un a yw'r person cofrestredig yn gorff corfforaethol, yn unigolyn, yn bartneriaeth neu'n gorff anghorfforedig;
 - (d) cyfeiriad busnes y person;
 - (e) cyfeiriad neu ddisgrifiad o bob safle tirlenwi awdurdodedig y mae'r person yn weithredwr arno;
 - (f) y rhif cofrestru a aseirir i'r person gan ACC.

Aelodau cynrychiadol grwpiau corfforaethol: gwybodaeth ychwanegol am grŵp

- 2 Os yw'r person cofrestredig yn aelod cynrychiadol grŵp o gyffwrdd corfforaethol a ddynodir o dan adran 77, rhaid i gofnod y person yn y gofrestr gynnwys –
- (a) datganiad o'r ffaith honno;
 - (b) enw a chyfeiriad busnes pob corff corfforaethol arall sy'n aelod o'r grŵp;
 - (c) cyfeiriad neu ddisgrifiad o bob safle tirlenwi awdurdodedig y mae unrhyw aelod o'r grŵp yn weithredwr arno;
 - (d) enw a chyfeiriad busnes unrhyw gorff corfforaethol neu unigolyn nad yw'n aelod o'r grŵp ond sy'n rheoli (naill ai'n unigol neu mewn partneriaeth) ei holl aelodau (gweler adran 78).

Partneriaethau a chyrff anghorfforedig: gwybodaeth ychwanegol am aelodau

- 3 Pan fo partneriaeth neu gorff anghorfforedig wedi ei chofrestru neu ei gofrestru yn enw'r bartneriaeth neu'r corff, rhaid i'r gofnod amdani neu amdano yn y gofrestr gynnwys enwau a chyfeiriadau pob un o'i aelodau.

Dehongli

- 4 At ddibenion yr Atodlen hon, cyfeiriad busnes corff corfforaethol, partneriaeth neu gorff anghorfforedig yw cyfeiriad ei swyddfa gofrestredig, ei brif swyddfa neu ei phrif swyddfa.

SCHEDULE 2
(introduced by section 34(3))

CONTENTS OF REGISTER

General information

- 1 A person's entry in the register must contain the following information –
- (a) the person's name;
 - (b) any trading name used by the person;
 - (c) a statement of whether the registered person is a body corporate, an individual, a partnership or an unincorporated body;
 - (d) the person's business address;
 - (e) the address or description of each authorised landfill site of which the person is the operator;
 - (f) the registration number assigned to the person by WRA.

Representative members of corporate groups: additional information about group

- 2 If a registered person is the representative member of a group of bodies corporate designated under section 77, the person's entry in the register must include –
- (a) a statement of that fact;
 - (b) the name and business address of every other body corporate that is a member of the group;
 - (c) the address or description of each authorised landfill site of which any member of the group is the operator;
 - (d) the name and business address of any body corporate or individual who is not a member of the group but who (either alone or in partnership) controls all of its members (see section 78).

Partnerships and unincorporated bodies: additional information about members

- 3 Where a partnership or unincorporated body is registered in the name of the partnership or body, its entry in the register must include the name and address of each of its members.

Interpretation

- 4 For the purposes of this Schedule, the business address of a body corporate, partnership or unincorporated body is the address of its registered or principal office.

ATODLEN 3
(a gyflwynir gan adran 41(8))

YR HYN SYDD I'W GYNNWYS AR ANFONEB DIRLENWI

- 1 Rhaid i anfoneb dirlenwi gynnwys yr wybodaeth a ganlyn –
 - (a) rhif adnabod;
 - (b) dyddiad dyroddi'r anfoneb;
 - (c) enw a chyfeiriad y person sy'n dyroddi'r anfoneb;
 - (d) y rhif cofrestru a aseir i'r person hwnnw gan ACC;
 - (e) enw a chyfeiriad y person y dyroddir yr anfoneb iddo;
 - (f) dyddiad gwneud y gwarediad trehadwy;
 - (g) disgrifiad o'r deunydd yn y gwarediad trehadwy;
 - (h) cyfradd y dreth sydd i'w chodi ar y deunydd yn y gwarediad trehadwy;
 - (i) pwysau trehadwy'r deunydd yn y gwarediad trehadwy;
 - (j) unrhyw ddisgownt a gymhwysir o dan adran 19(3) mewn cysylltiad â dŵr sydd yn y deunydd;
 - (k) unrhyw ryddhad a hawlir mewn perthynas â'r gwarediad trehadwy;
 - (l) swm y dreth sydd i'w godi ar y gwarediad trehadwy;
 - (m) cyfanswm y gydnabyddiaeth sy'n daladwy mewn cysylltiad â'r anfoneb.
- 2 Pan ddyroddir anfoneb dirlenwi mewn cysylltiad â mwy nag un gwarediad trehadwy, rhaid iddi ddangos, mewn cysylltiad â phob gwarediad trehadwy, yr wybodaeth a bennir ym mharagraffau 1(f) i (l).

SCHEDULE 3
(introduced by section 41(8))

CONTENTS OF LANDFILL INVOICE

- 1 A landfill invoice must contain the following information –
 - (a) an identifying number;
 - (b) the date on which the invoice is issued;
 - (c) the name and address of the person issuing the invoice;
 - (d) the registration number assigned to that person by WRA;
 - (e) the name and address of the person to whom the invoice is issued;
 - (f) the date on which the taxable disposal is made;
 - (g) a description of the material in the taxable disposal;
 - (h) the rate of tax chargeable on the material in the taxable disposal;
 - (i) the taxable weight of the material in the taxable disposal;
 - (j) any discount applied under section 19(3) in respect of water present in the material;
 - (k) any relief claimed in relation to the taxable disposal;
 - (l) the amount of tax chargeable on the taxable disposal;
 - (m) the total amount of consideration payable in respect of the invoice.
- 2 Where a landfill invoice is issued in respect of more than one taxable disposal, it must show, in respect of each taxable disposal, the information specified in paragraph 1(f) to (l).

ATODLEN 4
(a gyflwynir gan adran 90)

MÂN DDIWYGIADAU A DIWYGIADAU CANLYNIADOL I DDEDDF CASGLU A
RHEOLI TRETHI (CYMRU) 2016

- 1 Mae DCRhT wedi ei diwygio fel a ganlyn.
- 2 Yn adran 39 (storio gwybodaeth etc. yn ddiogel) (fel y'i diwygir gan baragraff 7 o Atodlen 23 i DTTT) –
 - (a) daw'r testun presennol yn is-adran (1);
 - (b) ar ôl yr is-adran honno mewnosoder –

“(2) Ond mae hyn yn ddarostyngedig i unrhyw ofyniad a bennir o dan adran 21(7) (cofnod disgownt dŵr) neu 43(2) (crynodeb treth gwarediadau tirlenwi) o DTGT.”
- 3 Yn adran 40 (ystyr “dyddiad ffeilio”) (fel y'i diwygir gan baragraff 9 o Atodlen 23 i DTTT), yn lle'r geiriau o “y “dyddiad ffeilio”” i'r diwedd rhodder “ –
 - (a) ystyr “dyddiad ffeilio”, mewn perthynas â ffurflen dreth ar gyfer treth trafodiadau tir, yw'r diwrnod erbyn pryd y mae'n ofynnol dychwelyd y ffurflen o dan DTTT;
 - (b) mae i “dyddiad ffeilio”, mewn perthynas â ffurflen dreth ar gyfer treth gwarediadau tirlenwi, yr ystyr a roddir gan adran 39(4) o DTGT.”
- 4 Yn adran 104 (cynnal archwiliadau o dan adran 103: darpariaeth bellach) –
 - (a) yn y pennawd, ar ôl “103” mewnosoder “, 103A neu 103B”;
 - (b) yn is-adran (1), ar ôl “103,” mewnosoder “103A neu 103B,”;
 - (c) yn is-adran (2), hepgorer “busnes”.
- 5 Yn adran 105 (cynnal archwiliadau o dan adran 103: defnyddio offer a deunyddiau) –
 - (a) yn y pennawd, ar ôl “103” mewnosoder “, 103A neu 103B”;
 - (b) yn is-adran (1) yn lle “103 i'r fangre busnes” rhodder “103, 103A neu 103B i'r fangre”;
 - (c) ar ôl is-adran (6) mewnosoder –

“(7) Mae cyfeiriadau yn yr adran hon at hysbysiad a ddyroddir o dan adran 103(3)(b)(i) yn cynnwys hysbysiad a ddyroddir o dan y ddarpariaeth honno fel y'i cymhwysir gan adrannau 103A(4) a 103B(5).”
- 6 Yn adran 107 (dangos awdurdodiad i gynnal archwiliadau), ar ôl “103” mewnosoder “, 103A, 103B”.
- 7 Yn adran 108 (cymeradwyaeth y tribiwnlys i archwilio mangre) –
 - (a) yn is-adran (1)(a), ar ôl “103” mewnosoder “, 103A, 103B”;
 - (b) yn is-adran (1)(b), ar ôl “103” mewnosoder “, 103A neu 103B”;
 - (c) yn is-adran (2), ar ôl “103” mewnosoder “, 103A neu 103B”;

SCHEDULE 4
(introduced by section 90)

MINOR AND CONSEQUENTIAL AMENDMENTS TO THE TAX COLLECTION AND
MANAGEMENT (WALES) ACT 2016

- 1 TCMA is amended as follows.
- 2 In section 39 (preservation of information etc.) (as amended by paragraph 7 of Schedule 23 to LTTA) –
 - (a) the existing text becomes subsection (1);
 - (b) after that subsection insert –
 - “(2) But this is subject to any requirement specified under section 21(7) (water discount record) or 43(2) (landfill disposals tax summary) of LDTA.”
- 3 In section 40 (meaning of “filing date”) (as amended by paragraph 9 of Schedule 23 to LTTA), for the words from “, in relation to” to the end substitute “ –
 - (a) in relation to a tax return for land transaction tax, is the day by which the return is required to be made under LTTA;
 - (b) in relation to a tax return for landfill disposals tax, has the meaning given by section 39(4) of LDTA.”
- 4 In section 104 (carrying out inspections under section 103: further provision) –
 - (a) in the heading, after “103” insert “, 103A or 103B”;
 - (b) in subsection (1), after “103,” insert “103A or 103B,”;
 - (c) in subsection (2), omit “business”.
- 5 In section 105 (carrying out inspections under section 103: use of equipment and materials) –
 - (a) in the heading, after “103” insert “, 103A or 103B”;
 - (b) in subsection (1), for “103 onto the business” substitute “103, 103A or 103B onto the”;
 - (c) after subsection (6) insert –
 - “(7) References in this section to a notice issued under section 103(3)(b)(i) include a notice issued under that provision as applied by sections 103A(4) and 103B(5).”
- 6 In section 107 (producing authorisation to carry out inspections), after “103” insert “, 103A, 103B”.
- 7 In section 108 (approval of tribunal for inspection) –
 - (a) in subsection (1)(a), after “103” insert “, 103A, 103B”;
 - (b) in subsection (1)(b), after “103” insert “, 103A or 103B”;
 - (c) in subsection (2), after “103” insert “, 103A or 103B”;

- (d) yn is-adran (4), yn lle'r geiriau o "103" i ddiwedd paragraff (a) (ond heb gynnwys y gair "a" ar ôl y paragraff hwnnw) rhodder "103, 103A neu 103B—
- (a) onid yw'n fodlon bod y gofyniad cymwys wedi ei fodloni,";
- (e) ar ôl is-adran (4) mewnosoder—
- “(4A) Y gofyniad cymwys yw—
- (a) yn achos archwiliad o fangre busnes person o dan adran 103, bod gan ACC sail dros gredu ei bod yn ofynnol archwilio'r fangre at ddiben gwirio sefyllfa dreth y person;
- (b) yn achos archwiliad o fangre busnes person o dan adran 103A, bod gan ACC sail dros gredu bod yr amodau a nodir yn is-adrannau (2) a (3) o'r adran honno wedi eu bodloni;
- (c) yn achos archwiliad o fangre o dan adran 103B, bod gan ACC sail dros gredu'r materion a nodir yn is-adran (1) o'r adran honno.”
- 8 Yn adran 111 (dehongli Pennod 4)—
- (a) daw'r testun presennol yn is-adran (1);
- (b) ar ôl yr is-adran honno mewnosoder—
- “(2) At ddibenion y diffiniad o "mangre" yn is-adran (1) fel y mae'n gymwys mewn perthynas â threth gwarediadau tirlenwi, mae "tir" yn cynnwys deunydd (o fewn ystyr DTGT) y mae gan ACC sail dros gredu ei fod wedi ei ddodi ar wyneb y tir neu ar strwythur sydd wedi ei osod yn y tir, neu o dan wyneb y tir.”
- 9 Yn adran 118 (cosb am fethu â dychwelyd ffurflen dreth ar y dyddiad ffeilio neu cyn hynny) (fel y'i diwygir gan baragraff 39 o Atodlen 23 i DTTT)—
- (a) daw'r ddarpariaeth bresennol yn is-adran (1);
- (b) ar ôl yr is-adran honno mewnosoder—
- “(2) Ond gweler adran 118A am eithriad i'r rheol uchod.”
- 10 Yn adran 121 (gostwng cosb am fethu â dychwelyd ffurflen dreth: datgelu), yn is-adran (1), ar ôl "adran 118," mewnosoder "118A,".
- 11 Yn adran 122 (cosb am fethu â thalu treth mewn pryd) (fel y'i hamnewidir gan baragraff 42 o Atodlen 23 i DTTT)—
- (a) ar ôl is-adran (2) mewnosoder—
- “(2A) Ond gweler adran 122ZA am eithriad i'r rheol yn is-adran (1).”;
- (b) yn is-adran (3), yn lle "adran 122A" rhodder "adrannau 122ZA a 122A”.
- 12 Yn adran 122A (cosbau pellach am barhau i fethu â thalu treth ddatganoledig) (a fewnosodir gan baragraff 42 o Atodlen 23 i DTTT), yn is-adran (1), ar ôl "adran 122" mewnosoder "neu 122ZA”.

(d) in subsection (4), for the words from “103” to the end of paragraph (a) (but not including the “and” after that paragraph) substitute “103, 103A or 103B only if—

(a) it is satisfied that the applicable requirement is met,”;

(e) after subsection (4) insert—

“(4A) The applicable requirement is—

(a) in the case of an inspection of a person’s business premises under section 103, that WRA has grounds for believing that the inspection of the premises is required for the purpose of checking the person’s tax position;

(b) in the case of an inspection of a person’s business premises under section 103A, that WRA has grounds for believing that the conditions set out in subsections (2) and (3) of that section are met;

(c) in the case of an inspection of premises under section 103B, that WRA has grounds for believing the matters set out in subsection (1) of that section.”

8 In section 111 (interpretation of Chapter 4)—

(a) the existing text becomes subsection (1);

(b) after that subsection insert—

“(2) For the purposes of the definition of “premises” in subsection (1) as it applies in relation to landfill disposals tax, “land” includes material (within the meaning of LDTA) that WRA has grounds for believing has been deposited on the surface of land or on a structure set into the surface, or under the surface of land.”

9 In section 118 (penalty for failure to make tax return on or before filing date) (as amended by paragraph 39 of Schedule 23 to LTTA)—

(a) the existing provision becomes subsection (1);

(b) after that subsection insert—

“(2) But see section 118A for an exception to the rule above.”

10 In section 121 (reduction in penalty for failure to make tax return: disclosure), in subsection (1), after “section 118,” insert “118A,”.

11 In section 122 (penalty for failure to pay tax on time) (as substituted by paragraph 42 of Schedule 23 to LTTA)—

(a) after subsection (2) insert—

“(2A) But see section 122ZA for an exception to the rule in subsection (1).”;

(b) in subsection (3), for “section 122A” substitute “sections 122ZA and 122A”.

12 In section 122A (further penalties for continuing failure to pay devolved tax) (inserted by paragraph 42 of Schedule 23 to LTTA), in subsection (1), after “section 122” insert “or 122ZA”.

- 13 Yn adran 126 (esgus rhesymol dros fethu â dychwelyd ffurflen dreth neu dalu treth) (fel y'i diwygir gan baragraff 45 o Atodlen 23 i DTTT), yn is-adran (2), yn lle "adran 122 neu 122A" rhodder "adrannau 122 i 122A".
- 14 Yn adran 127 (asesu cosbau) (fel y'i diwygir gan baragraff 46 o Atodlen 23 i DTTT) –
- (a) yn is-adran (5), ar ôl "adran 122" mewnosoder ", 122ZA";
 - (b) yn is-adran (6), ar ôl "adran 122" mewnosoder ", 122ZA".
- 15 Yn adran 157A (llog taliadau hwyr ar gosbau) (a fewnosodir gan baragraff 58 o Atodlen 23 i DTTT), yn is-adran (1), yn lle "y mae'n ofynnol ei dalu o dan Ran 5 o'r Ddeddf hon" rhodder "sy'n ymwneud â threth ddatganoledig".
- 16 Yn adran 172 (penderfyniadau apeliadwy) (fel y'i diwygir gan baragraff 62 o Atodlen 23 i DTTT), ar ôl is-adran (2) mewnosoder –
- “(2A) Yn is-adran (2), mae i “gweithredwr”, “safle tirlenwi awdurdodedig”, “cofrestru” a “man nad yw at ddibenion gwaredu” yr un ystyr ag a roddir iddynt yn DTGT.”
- 17 Yn adran 182 (talw cosbau yn achos adolygiad neu apêl) (fel y'i diwygir gan baragraff 64 o Atodlen 23 i DTTT) –
- (a) yn is-adran (2), yn lle "adran 154" rhodder "dyddiad talu arferol y gosb";
 - (b) yn is-adran (4), ym mharagraff (a), yn lle "adran 154" rhodder "dyddiad talu arferol y gosb";
 - (c) ar ôl is-adran (6) mewnosoder –
- “(7) Yn yr adran hon, ystyr “dyddiad talu arferol y gosb” yw'r dyddiad erbyn pryd y mae'n rhaid talu cosb o dan –
- (a) adran 154, neu
 - (b) adran 70 o DTGT.”
- 18 Yn adran 190 (dyroddi hysbysiadau gan ACC) (fel y'i diwygir gan baragraff 68 o Atodlen 23 i DTTT), yn is-adran (9)(a), ar ôl "103(4) neu 105(3)" mewnosoder "(gan gynnwys unrhyw hysbysiad a roddir o dan adran 103(4) fel y'i cymhwysir gan adrannau 103A(4) a 103B(5))".
- 19 Yn adran 192 (dehongli) (fel y'i diwygir gan baragraff 70 o Atodlen 23 i DTTT) –
- (a) yn is-adran (2), mewnosoder yn y lleoedd priodol –
- “ystyr “DTGT” (“LDTA”) yw Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (dccc 3);”;
- “mae i “treth gwarediadau tirlenwi” (“landfill disposals tax”) yr un ystyr ag yn DTGT;”;
- (b) yn yr is-adran honno, yn y diffiniad o “Deddfau Trethi Cymru” –
- (i) hepgorer yr “a” ar ôl paragraff (a);
 - (ii) ar ddiwedd paragraff (b) mewnosoder “, ac
- (c) DTGT.”
- 20 Yn adran 193 (mynegai o ymadroddion a ddiffinnir) (fel y'i diwygir gan baragraff 71 o Atodlen 23 i DTTT), yn Nhabl 1, mewnosoder yn y lleoedd priodol –

- 13 In section 126 (reasonable excuse for failure to make tax return or pay tax) (as amended by paragraph 45 of Schedule 23 to LTTA), in subsection (2), for “section 122 or 122A” substitute “sections 122 to 122A”.
- 14 In section 127 (assessment of penalties) (as amended by paragraph 46 of Schedule 23 to LTTA) –
- (a) in subsection (5), after “section 122” insert “, 122ZA”;
 - (b) in subsection (6), after “section 122” insert “, 122ZA”.
- 15 In section 157A (late payment interest on penalties) (inserted by paragraph 58 of Schedule 23 to LTTA), in subsection (1), for “required to be paid under Part 5 of this Act” substitute “relating to devolved tax”.
- 16 In section 172 (appealable decisions) (as amended by paragraph 62 of Schedule 23 to LTTA), after subsection (2) insert –
- “(2A) In subsection (2), “operator”, “authorised landfill site”, “registration” and “non-disposal area” have the same meanings as in LDTA.”
- 17 In section 182 (payment of penalties in the event of a review or appeal) (as amended by paragraph 64 of Schedule 23 to LTTA) –
- (a) in subsection (2), for “section 154” substitute “the normal penalty payment date”;
 - (b) in subsection (4), in paragraph (a), for “section 154” substitute “the normal penalty payment date”;
 - (c) after subsection (6) insert –
- “(7) In this section, the “normal penalty payment date” means the date by which a penalty must be paid under –
- (a) section 154, or
 - (b) section 70 of LDTA.”
- 18 In section 190 (issue of notices by WRA) (as amended by paragraph 68 of Schedule 23 to LTTA), in subsection (9)(a), after “103(4) or 105(3)” insert “(including any notice provided under section 103(4) as applied by sections 103A(4) and 103B(5))”.
- 19 In section 192 (interpretation) (as amended by paragraph 70 of Schedule 23 to LTTA) –
- (a) in subsection (2), insert at the appropriate places –
 - ““landfill disposals tax” (“*treth gwarediadau tirlenwi*”) has the same meaning as in LDTA;”;
 - ““LDTA” (“*DTGT*”) means the Landfill Disposals Tax (Wales) Act 2017 (anaw 3);”;
 - (b) in that subsection, in the definition of “the Welsh Tax Acts” –
 - (i) omit the “and” after paragraph (a);
 - (ii) at the end of paragraph (b) insert “, and
 - (c) LDTA.”
- 20 In section 193 (index of defined expressions) (as amended by paragraph 71 of Schedule 23 to LTTA), in Table 1, insert at the appropriate places –

DTGT (“LDTA”)	adran 192(2)
Treth gwarediadau tirlenwi (“ <i>landfill disposals tax</i> ”)	adran 192(2)

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Landfill disposals tax (“treth gwarediadau tirlenwi”)	section 192(2)
LDTA (“DTGT”)	section 192(2)

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