



# Deddf Casglu a Rheoli Trethi (Cymru) 2016

2016 dccc 6

## RHAN 9

### YMCHWILIO I DROSEDDAU

#### 185 Pwerau i ymchwilio i droseddau

- (1) Ar ôl adran 114 o [Ddeddf yr Heddlu a Thystiolaeth Droseddol 1984](#) (p. 60) (cymhwyso'r Ddeddf i Gyllid a Thollau) mewnosoder—

#### “114ZA Application of Act to Welsh Revenue Authority

- (1) The Welsh Ministers may by regulations—
- (a) direct that any provision of this Act which relates to investigations of offences conducted by police officers or to the detention of persons by the police is to apply, subject to such modifications as the regulations may specify, to investigations of offences conducted by the Welsh Revenue Authority (“WRA”) or to the detention of persons by WRA in connection with such investigations;
  - (b) make provision permitting a person exercising a function conferred on WRA by the regulations to use reasonable force in the exercise of such a function;
  - (c) specify that where premises are searched by WRA in reliance on a warrant under section 8 of, or paragraph 12 of Schedule 1 to, this Act (as applied by regulations under paragraph (a)) persons found on the premises may be searched—
    - (i) in such cases and circumstances as are specified in the regulations, and
    - (ii) subject to any conditions specified in the regulations.
- (2) Regulations under subsection (1) may—

*Newidiadau i ddeddfwriaeth: Ar hyn o bryd nid oes unrhyw effeithiau heb eu gweithredu yn hysbys ar gyfer y Deddf Casglu a Rheoli Trethi (Cymru) 2016, RHAN 9. (See end of Document for details)*

- (a) make provision that applies generally or only in specified cases,
  - (b) make different provision for different cases or circumstances, and
  - (c) may, in modifying a provision, in particular impose conditions on the exercise of a function.
- (3) The power to make regulations under subsection (1) is exercisable by statutory instrument.
- (4) A statutory instrument containing regulations under subsection (1) 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.”
- (2) Ar ôl adran 67 o [Ddeddf Cyfiawnder Troseddol a'r Heddlu 2001 \(p. 16\)](#) (cymhwyso Rhan 2 i swyddogion Cyllid a Thollau) mewnosoder—

#### “67A Application to Welsh Revenue Authority

- (1) The Welsh Ministers may by regulations—
- (a) direct that any provision of this Part is to apply, subject to such modifications as the regulations may specify, to investigations of offences conducted by the Welsh Revenue Authority;
  - (b) make provision permitting a person exercising a function conferred on the Welsh Revenue Authority by the regulations to use reasonable force in the exercise of such a function.
- (2) Regulations under subsection (1) may—
- (a) make provision that applies generally or only in specified cases,
  - (b) make different provision for different cases or circumstances, and
  - (c) may, in modifying a provision, in particular impose conditions on the exercise of a function.
- (3) The power to make regulations under subsection (1) is exercisable by statutory instrument.
- (4) A statutory instrument containing regulations under subsection (1) 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.”

#### Gwybodaeth Cychwyn

- 11** A. 185 ddim mewn grym ar y Cydsyniad Brenhinol, gweler [a. 194\(2\)](#)
- 12** A. 185 mewn grym ar 25.1.2018 gan [O.S. 2018/33](#), [ergl. 2\(j\)](#)

#### 186 Enillion troseddau

- (1) Mae [Deddf Enillion Troseddau 2002 \(p. 29\)](#) wedi ei diwygio fel a ganlyn.
- (2) Yn adran 72 (digolledu), yn is-adran (9)(f), ar ôl “(c)” mewnosoder “, (da)”.
- (3) Yn adran 302 (digolledu), ar ôl is-adran (7A)(d) mewnosoder—
- “(da) in the case of an investigator who was exercising a function of the Welsh Revenue Authority, it is to be paid by the Welsh Revenue Authority.”.

*Newidiadau i ddeddfwriaeth: Ar hyn o bryd nid oes unrhyw effeithiau heb eu gweithredu yn hysbys ar gyfer y Deddf Casglu a Rheoli Trethi (Cymru) 2016, RHAN 9. (See end of Document for details)*

(4) Yn adran 453 (cyfeiriadau at ymchwilwyr ariannol), ar ôl is-adran (1) mewnosoder—

“(1A) The Welsh Ministers may by order provide that a specified reference in this Act to an accredited financial investigator includes a reference to a person exercising a function of the Welsh Revenue Authority who falls within a specified description.”

(5) Yn adran 459 (gorchmynion a rheoliadau)—

(a) yn is-adran (4), ar ôl paragraff (a) mewnosoder—

“(aa) an order made by the Welsh Ministers under section 453(1A);”,

(b) ar ôl yr is-adran honno mewnosoder—

“(4A) A statutory instrument containing an order under section 453(1A) is subject to annulment in pursuance of a resolution of the National Assembly for Wales.”

#### Gwybodaeth Cychwyn

**I3** A. 186 ddim mewn grym ar y Cydsyniad Brenhinol, gweler [a. 194\(2\)](#)

**I4** A. 186 mewn grym ar 25.1.2018 gan [O.S. 2018/33](#), [ergl. 2\(j\)](#)

### 187 Rheoleiddio pwerau ymchwilio

(1) Mae [Deddf Rheoleiddio Pwerau Ymchwilio 2000 \(p. 23\)](#) wedi ei diwygio fel a ganlyn.

(2) Yn adran 30 (personau sydd â'r hawl i awdurdodi gwyliadwriaeth gyfeiriedig a chuddwybodaeth ddynol)—

(a) yn is-adran (6), ar ôl “prejudice to” mewnosoder “subsection (6A) and”, a

(b) ar ôl yr is-adran honno mewnosoder—

“(6A) The power in subsection (1) to make an order under this section prescribing individuals as persons designated for the purposes of sections 28 and 29 is exercisable by the Welsh Ministers for the purposes of prescribing persons exercising Welsh Revenue Authority functions of such description or holding such offices, ranks or positions as may be prescribed.

(6B) Any such order made by the Welsh Ministers may—

(a) make different provision for different cases;

(b) contain such incidental, supplemental, consequential and transitional provision as the Welsh Ministers think fit.

(6C) The Welsh Ministers’ power to make such an order is exercisable by statutory instrument.

(6D) A statutory instrument containing such an order is subject to annulment in pursuance of a resolution of the National Assembly for Wales.”

(3) Yn Atodlen 1 (awdurdodau cyhoeddus perthnasol), ar ôl paragraff 16 mewnosoder—

*Newidiadau i ddeddfwriaeth: Ar hyn o bryd nid oes unrhyw effeithiau heb eu gweithredu yn hysbys ar gyfer y Deddf Casglu a Rheoli Trethi (Cymru) 2016, RHAN 9. (See end of Document for details)*

*“The Welsh Revenue Authority*

16A The Welsh Revenue Authority.”

**Gwybodaeth Cychwyn**

- I5** A. 187 ddim mewn grym ar y Cydsyniad Brenhinol, gweler **a. 194(2)**  
**I6** A. 187 mewn grym ar 25.1.2018 gan O.S. 2018/33, **ergl. 2(j)**

**Newidiadau i ddeddfwriaeth:**

Ar hyn o bryd nid oes unrhyw effeithiau heb eu gweithredu yn hysbys ar gyfer y Deddf Casglu a Rheoli Trethi (Cymru) 2016, RHAN 9.