



Deddf Casglu a Rheoli Trethi (Cymru) 2016

2016 dccc 6

Tax Collection and Management (Wales) Act 2016

2016 anaw 6

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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- 8 Pwyllgorau ac is-bwyllgorau
9 Prif weithredwr ac aelodau staff eraill

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- 10 Gweithdrefn
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Deddf Casglu a Rheoli Trethi (Cymru) 2016

Deddf Cynulliad Cenedlaethol Cymru i sefydlu Awdurdod Cyllid Cymru; i wneud darpariaeth ynghylch casglu a rheoli trethi datganoledig; ac at ddibenion cysylltiedig.

[25 Ebrill 2016]

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

Mae'r Ddeddf hon wedi ei threfnu fel a ganlyn—

- (a) mae Rhan 2 yn sefydlu Awdurdod Cyllid Cymru ac yn gwneud darpariaeth ynghylch ei drefniadaeth a'i brif swyddogaethau;
- (b) mae Rhan 3 yn gwneud darpariaeth ynghylch asesu trethi datganoledig;
- (c) mae Rhan 4 yn gwneud darpariaeth ynghylch pwerau ymchwilio Awdurdod Cyllid Cymru, gan gynnwys darpariaeth ynghylch hysbysiadau sy'n gwneud gwybodaeth yn ofynnol ac ynghylch archwilio mangreoedd;
- (d) mae Rhan 5 yn gwneud darpariaeth ar gyfer gosod cosbau mewn perthynas â threthi datganoledig, ac mewn cysylltiad â hynny;
- (e) mae Rhan 6 yn gwneud darpariaeth i log fod yn daladwy ar daliadau hwyr i Awdurdod Cyllid Cymru ac ar ad-daliadau gan Awdurdod Cyllid Cymru;
- (f) mae Rhan 7 yn gwneud darpariaeth ynghylch taliadau i Awdurdod Cyllid Cymru ac adennill symiau nas talwyd;
- (g) mae Rhan 8 yn gwneud darpariaeth ar gyfer adolygiadau o benderfyniadau Awdurdod Cyllid Cymru ac apelau yn eu herbyn, ac mewn cysylltiad â hynny;



Tax Collection and Management (Wales) Act 2016

An Act of the National Assembly for Wales to establish the Welsh Revenue Authority; to make provision about the collection and management of devolved taxes; and for connected purposes.

[25 April 2016]

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

This Act is arranged as follows—

- (a) Part 2 establishes the Welsh Revenue Authority and makes provision about its organisation and main functions;
- (b) Part 3 makes provision about the assessment of devolved taxes;
- (c) Part 4 makes provision about the Welsh Revenue Authority's investigatory powers, including provision about notices requiring information and the inspection of premises;
- (d) Part 5 makes provision for and in connection with the imposition of penalties in relation to devolved taxes;
- (e) Part 6 makes provision for interest to be payable on late payments to the Welsh Revenue Authority and on repayments by the Welsh Revenue Authority;
- (f) Part 7 makes provision about payments to the Welsh Revenue Authority and the recovery of unpaid amounts;
- (g) Part 8 makes provision for and in connection with reviews of and appeals against decisions of the Welsh Revenue Authority;

- (h) mae Rhan 9 yn rhoi pwerau i wneud is-ddeddfwriaeth ynghylch ymchwilio i droseddau sy'n ymwneud â threthi datganoledig;
- (i) mae Rhan 10 yn cynnwys darpariaeth sy'n gymwys yn gyffredinol at ddibenion y Ddeddf hon.

RHAN 2

AWDURDOD CYLLID CYMRU

Sefydlu Awdurdod Cyllid Cymru, a'i statws

2 Awdurdod Cyllid Cymru

- (1) Bydd corff corfforaethol a adwaenir fel Awdurdod Cyllid Cymru neu the Welsh Revenue Authority.
- (2) Yn y Ddeddf hon, cyfeirir at Awdurdod Cyllid Cymru fel "ACC".
- (3) Cyflawnir swyddogaethau ACC ar ran y Goron ac felly mae eiddo, hawliau a rhwymedigaethau ACC yn eiddo, yn hawliau ac yn rhwymedigaethau i'r Goron.

Aelodaeth

3 Aelodaeth

- (1) Aelodau ACC yw—
 - (a) cadeirydd a benodir gan Weinidogion Cymru,
 - (b) dim llai na 4, na dim mwy nag 8, o bersonau eraill a benodir gan Weinidogion Cymru,
 - (c) y prif weithredwr (gweler adran 9),
 - (d) naill ai 1 neu 2 aelod arall o staff ACC a benodir gan y prif weithredwr, ac
 - (e) 1 aelod arall o staff ACC a benodir o dan adran 6.
- (2) Caiff Gweinidogion Cymru benodi un o'r aelodau a benodir o dan is-adran (1)(b) yn is-gadeirydd.
- (3) Caiff Gweinidogion Cymru ddiwygio is-adran (1) drwy reoliadau er mwyn rhoi nifer gwahanol yn lle unrhyw un neu ragor o'r niferoedd a bennir ynddi am y tro; ond rhaid i'r rheoliadau sicrhau bod nifer yr aelodau anweithredol yn parhau i fod yn uwch na nifer yr aelodau gweithredol.
- (4) Yn y Rhan hon—
 - (a) cyfeirir ar y cyd at gadeirydd ac at aelodau o ACC a benodir o dan is-adran (1)(b) fel "aelodau anweithredol";
 - (b) cyfeirir ar y cyd at y prif weithredwr ac at aelodau o ACC a benodir o dan is-adran (1)(d) neu o dan adran 6 fel "aelodau gweithredol";
 - (c) cyfeirir at yr aelod o ACC a benodir o dan adran 6 fel "aelod gweithredol etholedig".

- (h) Part 9 confers powers to make subordinate legislation about the investigation of criminal offences relating to devolved taxes;
- (i) Part 10 contains provision that applies generally for the purposes of this Act.

PART 2

THE WELSH REVENUE AUTHORITY

Establishment and status of the Welsh Revenue Authority

2 The Welsh Revenue Authority

- (1) There is to be a body corporate to be known as the Welsh Revenue Authority or Awdurdod Cyllid Cymru.
- (2) In this Act, the Welsh Revenue Authority is referred to as “WRA”.
- (3) The functions of WRA are performed on behalf of the Crown and, accordingly, the property, rights and liabilities of WRA are property, rights and liabilities of the Crown.

Membership

3 Membership

- (1) The members of WRA are –
 - (a) a chairperson appointed by the Welsh Ministers,
 - (b) not fewer than 4, nor more than 8, other persons appointed by the Welsh Ministers,
 - (c) the chief executive (see section 9),
 - (d) either 1 or 2 other members of staff of WRA appointed by the chief executive, and
 - (e) 1 other member of staff of WRA appointed under section 6.
- (2) The Welsh Ministers may appoint one of the members appointed under subsection (1)(b) as deputy chairperson.
- (3) The Welsh Ministers may by regulations amend subsection (1) so as to substitute a different number for any of the numbers for the time being specified in it; but the regulations must ensure that the number of non-executive members continues to exceed the number of executive members.
- (4) In this Part –
 - (a) the chairperson and members of WRA appointed under subsection (1)(b) are collectively referred to as “non-executive members”;
 - (b) the chief executive and members of WRA appointed under subsection (1)(d) or section 6 are collectively referred to as “executive members”;
 - (c) the member of WRA appointed under section 6 is referred to as an “elected executive member”.

4 Anghymhwysu rhag penodiad fel aelod anweithredol

Mae person wedi ei anghymhwysu rhag ei benodi yn aelod anweithredol o ACC os yw'r person—

- (a) yn aelod o Gynulliad Cenedlaethol Cymru,
- (b) yn aelod o Dŷ'r Cyffredin, o Dŷ'r Arglwyddi, o Senedd yr Alban neu o Gynulliad Gogledd Iwerddon,
- (c) yn aelod o Senedd Ewrop,
- (d) yn aelod o awdurdod lleol,
- (e) yn aelod o Awdurdod Parc Cenedlaethol,
- (f) yn aelod o Lywodraeth Cymru,
- (g) yn un o Weinidogion y Goron, yn aelod o Lywodraeth yr Alban neu'n un o Weinidogion Gogledd Iwerddon,
- (h) yn gomisiynydd heddlu a throseddau,
- (i) yn berson sy'n dal swydd o dan y Goron,
- (j) yn berson sydd wedi ei gyflogi gan wasanaeth sifil y Wladwriaeth, neu
- (k) yn deiliad swydd, neu'n aelod neu'n aelod o staff corff, a ragnodwyd drwy reoliadau a wnaed gan Weinidogion Cymru.

5 Telerau aelodaeth anweithredol

- (1) Mae aelod anweithredol o ACC yn dal swydd fel aelod am unrhyw gyfnod ac ar unrhyw delerau a bennir yn nhelerau penodiad yr aelod (ond yn ddarostyngedig i is-adran (4) ac adran 7).
- (2) Ni chaiff y cyfnod yn y swydd a bennir yn nhelerau penodiad aelod anweithredol fod yn hwy na 5 mlynedd.
- (3) Mae aelod anweithredol o ACC a benodir yn is-gadeirydd yn dal swydd fel is-gadeirydd am unrhyw gyfnod ac ar unrhyw delerau a bennir yn nhelerau penodiad y person yn is-gadeirydd (ond yn ddarostyngedig i is-adran (4) ac adran 7).
- (4) Caiff person ymddiswyddo fel aelod anweithredol o ACC, neu fel is-gadeirydd ACC, drwy roi hysbysiad i Weinidogion Cymru.
- (5) Caniateir ailbenodi person sy'n aelod anweithredol o ACC neu sydd wedi bod yn aelod anweithredol o ACC yn aelod anweithredol unwaith yn unig.
- (6) Caniateir ailbenodi person sy'n is-gadeirydd ACC neu sydd wedi bod yn is-gadeirydd ACC yn is-gadeirydd.
- (7) Caiff ACC dalu i'w aelodau anweithredol—
 - (a) unrhyw dâl a bennir gan ACC, gyda chymeradwyaeth Gweinidogion Cymru, a
 - (b) unrhyw symiau a bennir gan ACC, gyda chymeradwyaeth Gweinidogion Cymru, i ad-dalu'r treuliau yr aethant iddynt wrth gyflawni eu swyddogaethau.

4 Disqualification for appointment as non-executive member

A person is disqualified from appointment as a non-executive member of WRA if the person is –

- (a) a member of the National Assembly for Wales,
- (b) a member of the House of Commons, House of Lords, Scottish Parliament or Northern Ireland Assembly,
- (c) a member of the European Parliament,
- (d) a member of a local authority,
- (e) a member of a National Park Authority,
- (f) a member of the Welsh Government,
- (g) a Minister of the Crown, a member of the Scottish Government or a Northern Ireland Minister,
- (h) a police and crime commissioner,
- (i) a person holding office under the Crown,
- (j) a person employed in the civil service of the State, or
- (k) the holder of an office, or a member or member of staff of a body, prescribed by regulations made by the Welsh Ministers.

5 Terms of non-executive membership

- (1) A non-executive member of WRA holds office as a member for such period and on such terms as are specified in the terms of the member's appointment (but subject to subsection (4) and section 7).
- (2) The period of office specified in the terms of a non-executive member's appointment must not be more than 5 years.
- (3) A non-executive member of WRA appointed as deputy chairperson holds office as deputy chairperson for such period and on such terms as are specified in the person's terms of appointment as deputy chairperson (but subject to subsection (4) and section 7).
- (4) A person may resign from office as a non-executive member, or as deputy chairperson, of WRA by giving notice to the Welsh Ministers.
- (5) A person who is or has been a non-executive member of WRA may be re-appointed as a non-executive member once only.
- (6) A person who is or has been deputy chairperson of WRA may be re-appointed as deputy chairperson.
- (7) WRA may pay to non-executive members –
 - (a) such remuneration as WRA may, with the approval of the Welsh Ministers, determine, and
 - (b) such sums as WRA may, with the approval of the Welsh Ministers, determine by way of reimbursement of expenses incurred by them in carrying out their functions.

6 Penodi aelod gweithredol etholedig

- (1) Rhaid i ACC gynnal pleidlais gudd ymhlith ei staff at ddiben penodi aelod o staff yn aelod gweithredol etholedig o ACC.
- (2) Rhaid i aelodau anweithredol ACC—
 - (a) penodi enillydd y bleidlais gudd yn aelod gweithredol etholedig o ACC, a
 - (b) pennu telerau penodiad y person hwnnw.
- (3) Mae aelod gweithredol etholedig o ACC yn gwasanaethu fel aelod am ba bynnag gyfnod ac ar ba bynnag delerau a bennir yn nhelerau penodiad yr aelod (ond yn ddarostyngedig i is-adran (4) ac adran 7).
- (4) Caiff aelod gweithredol etholedig o ACC ymddiswyddo drwy roi hysbysiad i aelodau anweithredol ACC.

7 Diswyddo aelodau etc.

- (1) Caiff Gweinidogion Cymru ddiswyddo person fel aelod anweithredol o ACC drwy roi hysbysiad—
 - (a) os daw'r person yn anghymwys i'w benodi yn aelod anweithredol yn rhinwedd adran 4,
 - (b) os yw'r person wedi bod yn absennol o gyfarfodydd ACC am gyfnod hwy na 6 mis heb ganiatâd ACC, neu
 - (c) os yw Gweinidogion Cymru o'r farn nad yw'r person yn addas i fod yn aelod neu nad yw'r person yn gallu neu'n fodlon cyflawni ei swyddogaethau fel aelod.
- (2) Caiff aelodau anweithredol ACC ddiswyddo person fel aelod gweithredol etholedig o ACC drwy roi hysbysiad—
 - (a) os yw'r person wedi bod yn absennol o gyfarfodydd ACC am gyfnod hwy na 6 mis heb ganiatâd ACC, neu
 - (b) os yw aelodau anweithredol ACC o'r farn nad yw'r person yn addas i fod yn aelod neu nad yw'r person yn gallu neu'n fodlon cyflawni ei swyddogaethau fel aelod.
- (3) Mae person yn peidio â bod yn is-gadeirydd ACC pan fydd yn peidio â bod yn aelod anweithredol.
- (4) Mae person yn peidio â bod yn aelod anweithredol o ACC os daw'r person yn aelod o staff ACC.
- (5) Mae person yn peidio â bod yn aelod gweithredol o ACC pan fydd yn peidio â bod yn brif weithredwr neu'n aelod arall o staff ACC.

*Pwyllgorau a staff***8 Pwyllgorau ac is-bwyllgorau**

- (1) Caiff ACC sefydlu pwyllgorau at unrhyw ddiben sy'n ymwneud â'i swyddogaethau.
- (2) Caiff ACC bennu cyfansoddiad ei bwyllgorau.

6 Appointment of elected executive member

- (1) WRA must conduct a ballot of its staff for the purpose of appointing a member of staff as an elected executive member of WRA.
- (2) The non-executive members of WRA must—
 - (a) appoint the winner of the ballot as an elected executive member of WRA, and
 - (b) determine the terms of that person's appointment.
- (3) An elected executive member of WRA holds office as a member for such period and on such terms as are specified in the terms of the member's appointment (but subject to subsection (4) and section 7).
- (4) An elected executive member of WRA may resign from office by giving notice to the non-executive members of WRA.

7 Removal of members etc.

- (1) The Welsh Ministers may remove a person from office as a non-executive member of WRA by notice if—
 - (a) the person becomes disqualified from appointment as a non-executive member by virtue of section 4,
 - (b) the person has been absent from meetings of WRA for a period longer than 6 months without the permission of WRA, or
 - (c) the Welsh Ministers consider that the person is unfit to be a member or is unable or unwilling to carry out the person's functions as a member.
- (2) The non-executive members of WRA may remove a person from office as an elected executive member of WRA by notice if—
 - (a) the person has been absent from meetings of WRA for a period longer than 6 months without the permission of WRA, or
 - (b) the non-executive members of WRA consider that the person is unfit to be a member or is unable or unwilling to carry out the person's functions as a member.
- (3) A person ceases to be deputy chairperson of WRA on ceasing to be a non-executive member.
- (4) A person ceases to be a non-executive member of WRA if the person becomes a member of staff of WRA.
- (5) A person ceases to be an executive member of WRA on ceasing to be chief executive or any other member of staff of WRA.

Committees and staff

8 Committees and sub-committees

- (1) WRA may establish committees for any purpose relating to its functions.
- (2) WRA may determine the composition of its committees.

- (3) Caiff ACC benodi personau nad ydynt yn aelodau o ACC i fod yn aelodau o bwyllgor, ond nid oes gan y personau hynny hawl i bleidleisio yng nghyfarfodydd y pwyllgor.
- (4) Caiff pwyllgor o ACC sefydlu is-bwyllgorau.
- (5) Caiff pwyllgor sy'n sefydlu is-bwyllgor bennu ei gyfansoddiad.
- (6) Caiff pwyllgor benodi personau nad ydynt yn aelodau o ACC i fod yn aelodau o is-bwyllgor, ond nid oes gan y personau hynny hawl i bleidleisio yng nghyfarfodydd yr is-bwyllgor.
- (7) Caiff ACC dalu i unrhyw aelodau o bwyllgor a sefydlir ganddo, neu i unrhyw aelodau o is-bwyllgor a sefydlir gan bwyllgor o'r fath, nad ydynt yn aelodau o ACC –
 - (a) unrhyw dâl a bennir gan ACC, gyda chymeradwyaeth Gweinidogion Cymru, a
 - (b) unrhyw symiau a bennir gan ACC, gyda chymeradwyaeth Gweinidogion Cymru, i ad-dalu'r treuliau yr aethant iddynt wrth gyflawni eu swyddogaethau.

9 Prif weithredwr ac aelodau staff eraill

- (1) Bydd prif weithredwr i ACC.
- (2) Mae'r prif weithredwr yn atebol am (ymysg pethau eraill) sicrhau bod swyddogaethau ACC yn cael eu cyflawni yn effeithlon ac yn effeithiol.
- (3) Mae'r person cyntaf a gyflogir fel prif weithredwr i'w benodi gan Weinidogion Cymru ar unrhyw delerau a bennir ganddynt.
- (4) Mae pob prif weithredwr dilynol i'w benodi gan aelodau anweithredol ACC ar unrhyw delerau a bennir ganddynt gyda chymeradwyaeth Gweinidogion Cymru.
- (5) Caiff ACC benodi aelodau staff eraill ar unrhyw delerau a bennir gan ACC gyda chymeradwyaeth Gweinidogion Cymru.
- (6) Mae gwasanaeth fel prif weithredwr ACC neu fel unrhyw aelod arall o staff ACC yn wasanaeth yng ngwasanaeth sifil y Wladwriaeth.

Gweithdrefn a dilysrwydd

10 Gweithdrefn

- (1) Rhaid i ACC lunio rheolau i reoli ei weithdrefn ei hun (gan gynnwys ei gworwm) yn ogystal â gweithdrefn unrhyw bwyllgor neu is-bwyllgor.
- (2) Rhaid i'r rheolau ddarparu nad oes cworwm mewn cyfarfod o ACC oni bai bod mwyafrif yr aelodau sy'n bresennol yn aelodau anweithredol o ACC.

11 Dilysrwydd trafodion a gweithredoedd

Nid yw'r materion a ganlyn yn effeithio ar ddilysrwydd unrhyw un neu ragor o drafodion neu weithredoedd ACC (nac unrhyw bwyllgor neu is-bwyllgor) –

- (a) unrhyw swydd wag ymhlith ei aelodaeth,
- (b) unrhyw ddiffyg o ran penodiad aelod, neu

- (3) WRA may appoint persons who are not members of WRA to be members of a committee, but those persons are not entitled to vote at meetings of the committee.
- (4) A committee of WRA may establish sub-committees.
- (5) A committee which establishes a sub-committee may determine its composition.
- (6) A committee may appoint persons who are not members of WRA to be members of a sub-committee, but those persons are not entitled to vote at meetings of the sub-committee.
- (7) WRA may pay to any members of a committee established by it, or of a sub-committee established by such a committee, who are not members of WRA –
 - (a) such remuneration as WRA may, with the approval of the Welsh Ministers, determine, and
 - (b) such sums as WRA may, with the approval of the Welsh Ministers, determine by way of reimbursement of expenses incurred by them in carrying out their functions.

9 Chief executive and other staff

- (1) There is to be a chief executive of WRA.
- (2) The chief executive is responsible for (among other things) securing that the functions of WRA are performed efficiently and effectively.
- (3) The first person employed as chief executive is to be appointed by the Welsh Ministers on such terms as they may determine.
- (4) Each subsequent chief executive is to be appointed by the non-executive members of WRA on such terms as they may, with the approval of the Welsh Ministers, determine.
- (5) WRA may appoint other members of staff on such terms as it may, with the approval of the Welsh Ministers, determine.
- (6) Service as the chief executive or as any other member of staff of WRA is service in the civil service of the State.

Procedure and validity

10 Procedure

- (1) WRA must make rules to regulate its own procedure (including quorum) and that of any committee or sub-committee.
- (2) The rules must provide that a meeting of WRA is not quorate unless a majority of the members present are non-executive members of WRA.

11 Validity of proceedings and acts

The validity of any proceedings or acts of WRA (or of any committee or sub-committee) is not affected by –

- (a) any vacancy in its membership,
- (b) any defect in the appointment of a member, or

- (c) unrhyw aelod anweithredol yn dod yn anghymwys ar gyfer ei benodi yn rhinwedd adran 4.

Swyddogaethau

12 Prif swyddogaethau

- (1) Swyddogaeth gyffredinol ACC yw casglu a rheoli trethi datganoledig.
- (2) Mae gan ACC y swyddogaethau penodol a ganlyn –
 - (a) darparu gwybodaeth, cyngor a chymorth yn ymwneud â threthi datganoledig i Weinidogion Cymru;
 - (b) darparu gwybodaeth a chymorth yn ymwneud â threthi datganoledig i drethdalwyr datganoledig, eu hasiantiaid a phersonau eraill;
 - (c) datrys cwynion ac anghydfodau yn ymwneud â threthi datganoledig;
 - (d) hybu cydymffurfedd â'r gyfraith sy'n ymwneud â threthi datganoledig ac amddiffyn rhag efadu trethi ac osgoi trethi mewn perthynas â threthi datganoledig.
- (3) Rhaid i ACC ddarparu i Weinidogion Cymru unrhyw wybodaeth, unrhyw gyngor neu unrhyw gymorth yn ymwneud â'i swyddogaethau y caiff Gweinidogion Cymru eu gwneud yn ofynnol o bryd i'w gilydd ar unrhyw ffurf y bydd Gweinidogion Cymru yn ei phennu.
- (4) Yn ychwanegol at unrhyw bwerau eraill sydd ganddo, caiff ACC wneud unrhyw beth sydd, yn ei farn ef –
 - (a) yn angenrheidiol neu'n hwylus mewn cysylltiad ag arfer ei swyddogaethau, neu
 - (b) yn atodol i arfer y swyddogaethau hynny neu'n ffafriol i hynny.

13 Awdurdodiad mewnol i gyflawni swyddogaethau

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

14 Dirprwyo swyddogaethau

- (1) Caiff ACC ddirprwyo unrhyw un neu ragor o'i swyddogaethau i unrhyw berson a ragnodir drwy reoliadau a wneir gan Weinidogion Cymru.

- (c) any non-executive member becoming disqualified from appointment by virtue of section 4.

Functions

12 Main functions

- (1) WRA's general function is the collection and management of devolved taxes.
- (2) WRA has the following particular functions –
 - (a) providing to the Welsh Ministers information, advice and assistance relating to devolved taxes;
 - (b) providing information and assistance relating to devolved taxes to devolved taxpayers, their agents and other persons;
 - (c) resolving complaints and disputes relating to devolved taxes;
 - (d) promoting compliance with the law relating to devolved taxes and protecting against tax evasion and tax avoidance in relation to devolved taxes.
- (3) WRA must provide the Welsh Ministers with such information, advice or assistance relating to its functions as the Welsh Ministers may from time to time require in such form as the Welsh Ministers determine.
- (4) In addition to any other powers it has, WRA may do anything which it considers –
 - (a) necessary or expedient in connection with the exercise of its functions, or
 - (b) incidental or conducive to the exercise of those functions.

13 Internal authorisation to carry out functions

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

14 Delegation of functions

- (1) WRA may delegate any of its functions to any person prescribed by regulations made by the Welsh Ministers.

- (2) Caiff ACC roi cyfarwyddydau i berson y dirprwywyd unrhyw un neu ragor o'i swyddogaethau iddo ynghylch sut y mae'r swyddogaethau dirprwyedig i'w harfer a rhaid i'r person y dirprwywyd y swyddogaethau iddo gydymffurfio ag unrhyw gyfarwyddyd o'r fath.
- (3) Caniateir amrywio neu ddirymu dirprwyaethau neu gyfarwyddydau o dan yr adran hon unrhyw bryd.
- (4) Rhaid i ACC gyhoeddi gwybodaeth ynghylch—
 - (a) dirprwyaethau o dan yr adran hon, a
 - (b) cyfarwyddydau o dan yr adran hon.
- (5) Nid yw is-adran (4) yn gymwys i'r graddau y mae ACC o'r farn y byddai cyhoeddi gwybodaeth yn niweidio ei allu i arfer ei swyddogaethau yn effeithiol.
- (6) Nid yw dirprwyo swyddogaeth o dan yr adran hon yn effeithio ar—
 - (a) gallu ACC i arfer y swyddogaeth, na
 - (b) cyfrifoldeb ACC dros arfer y swyddogaeth.
- (7) Caiff ACC wneud taliadau i berson y dirprwywyd unrhyw un neu ragor o'i swyddogaethau iddo mewn cysylltiad ag arfer y swyddogaethau dirprwyedig gan y person.

15 Cyfarwyddydau cyffredinol

- (1) Caiff Gweinidogion Cymru roi cyfarwyddydau o natur gyffredinol i ACC.
- (2) Rhaid i ACC, wrth arfer ei swyddogaethau, gydymffurfio â chyfarwyddydau a roddir o dan is-adran (1).
- (3) Ni chaiff cyfarwyddydau a roddir o dan is-adran (1) ymwneud ag arfer y swyddogaethau yn adrannau 29 na 30.
- (4) Caniateir amrywio neu ddirymu cyfarwyddydau o dan yr adran hon unrhyw bryd.
- (5) Rhaid i Weinidogion Cymru gyhoeddi unrhyw gyfarwyddydau a roddir o dan is-adran (1).

Gwybodaeth

16 Defnydd ACC a'i ddirprwyon o wybodaeth

- (1) O ran gwybodaeth sy'n dod i law—
 - (a) ACC, neu
 - (b) person y mae ACC wedi dirprwyo unrhyw un neu ragor o'i swyddogaethau iddo, mewn cysylltiad ag un o swyddogaethau ACC, caniateir ei defnyddio yn unol ag is-adran (2) yn unig.
- (2) Caniateir defnyddio'r wybodaeth—
 - (a) gan ACC, neu
 - (b) gan unrhyw berson y mae ACC wedi dirprwyo unrhyw un neu ragor o'i swyddogaethau iddo,
 mewn cysylltiad ag unrhyw un neu ragor o swyddogaethau ACC.

- (2) WRA may give directions to a person to whom any of its functions have been delegated about how the delegated functions are to be exercised and the person to whom the functions have been delegated must comply with any such direction.
- (3) Delegations or directions under this section may be varied or revoked at any time.
- (4) WRA must publish information about –
 - (a) delegations under this section, and
 - (b) directions under this section.
- (5) Subsection (4) does not apply to the extent that WRA considers that publication of information would prejudice the effective exercise of its functions.
- (6) Delegation of a function under this section does not affect –
 - (a) WRA’s ability to exercise the function, or
 - (b) WRA’s responsibility for the exercise of the function.
- (7) WRA may make to a person to whom any of its functions have been delegated payments in respect of the exercise by the person of the delegated functions.

15 General directions

- (1) The Welsh Ministers may give to WRA directions of a general nature.
- (2) WRA must, in the exercise of its functions, comply with directions given under subsection (1).
- (3) Directions given under subsection (1) may not relate to the exercise of the functions in sections 29 or 30.
- (4) Directions under this section may be varied or revoked at any time.
- (5) The Welsh Ministers must publish any directions given under subsection (1).

Information

16 Use of information by WRA and delegates

- (1) Information acquired –
 - (a) by WRA, or
 - (b) by a person to whom WRA has delegated any of its functions,in connection with a function of WRA may be used only in accordance with subsection (2).
- (2) The information may be used –
 - (a) by WRA, or
 - (b) by any person to whom WRA has delegated any of its functions,in connection with any function of WRA.

- (3) Mae'r adran hon yn ddarostyngedig i unrhyw un neu ragor o rwymedigaethau rhyngwladol y Deyrnas Unedig sy'n cyfyngu ar y defnydd o wybodaeth neu'n gwahardd ei defnyddio.

17 Cyfrinachedd gwybodaeth warchoddedig am drethdalwr

- (1) Ni chaiff unigolyn sy'n swyddog perthnasol, neu sydd wedi bod yn swyddog perthnasol, ddatgelu gwybodaeth warchoddedig am drethdalwr oni bai bod adran 18 yn caniatáu ei datgelu.
- (2) Yn yr adran hon ac yn adran 19, ystyr "swyddog perthnasol" yw unigolyn—
- sy'n aelod o ACC, yn aelod o bwyllgor o ACC, neu'n aelod o is-bwyllgor o bwyllgor o'r fath,
 - sy'n berson y mae ACC wedi dirprwyo unrhyw un neu ragor o'i swyddogaethau iddo, yn aelod o gorff y mae ACC wedi dirprwyo unrhyw un neu ragor o'i swyddogaethau iddo, yn aelod o bwyllgor o gorff o'r fath neu'n aelod o is-bwyllgor o bwyllgor o'r fath, neu'n dal swydd mewn corff o'r fath,
 - sy'n aelod o staff ACC,
 - sy'n aelod o staff person y mae ACC wedi dirprwyo unrhyw un neu ragor o'i swyddogaethau iddo a gyflogir mewn cysylltiad ag unrhyw un neu ragor o'r swyddogaethau hynny,
 - sy'n berson sy'n darparu gwasanaethau i ACC, neu
 - sy'n berson sy'n darparu gwasanaethau i berson y mae ACC wedi dirprwyo unrhyw un neu ragor o'i swyddogaethau iddo mewn cysylltiad ag unrhyw un neu ragor o'r swyddogaethau hynny.
- (3) Yn is-adran (1) ac adran 18, ystyr "gwybodaeth warchoddedig am drethdalwr" yw gwybodaeth yn ymwneud â pherson (y "person a effeithir")—
- a ddaeth i law ACC neu a ddaeth i law person y dirprwywyd unrhyw un neu ragor o swyddogaethau ACC iddo mewn cysylltiad â'r swyddogaethau hynny, a
 - y gellir adnabod y person a effeithir ohoni (boed oherwydd bod yr wybodaeth yn nodi pwy yw'r person a effeithir neu oherwydd y gellir casglu pwy ydyw ohoni).
- (4) Ond nid yw gwybodaeth yn "wybodaeth warchoddedig am drethdalwr" os yw'n wybodaeth am drefniadau gweinyddol mewnol ACC neu berson y mae ACC wedi dirprwyo unrhyw un neu ragor o'i swyddogaethau iddo (pa un a yw'r wybodaeth yn ymwneud ag aelodau o staff ACC neu staff person o'r fath neu â phersonau eraill).

18 Datgelu a ganiateir

- (1) Mae'r adran hon yn caniatáu datgelu gwybodaeth warchoddedig am drethdalwr—
- os gwneir hynny gyda chydysyniad pob person y mae'r wybodaeth yn ymwneud ag ef,
 - os gwneir hynny er mwyn cael gwasanaethau mewn cysylltiad ag un o swyddogaethau ACC,
 - os gwneir hynny at ddibenion ymchwiliad troseddol neu achos troseddol neu at ddibenion atal troseddu neu ganfod trosedd,

- (3) This section is subject to any international obligation of the United Kingdom which restricts or prohibits the use of information.

17 Confidentiality of protected taxpayer information

- (1) An individual who is or has been a relevant official must not disclose protected taxpayer information unless the disclosure is permitted by section 18.
- (2) In this section and section 19, “relevant official” means an individual who is –
 - (a) a member of WRA, of a committee of WRA or of a sub-committee of such a committee,
 - (b) a person to whom WRA has delegated any of its functions, a member of a body to whom WRA has delegated any of its functions, of a committee of such a body or of a sub-committee of such a committee, or an office-holder of such a body,
 - (c) a member of staff of WRA,
 - (d) a member of staff of a person to whom WRA has delegated any of its functions employed in connection with any of those functions,
 - (e) a person providing services to WRA, or
 - (f) a person providing services to a person to whom WRA has delegated any of its functions in connection with any of those functions.
- (3) In subsection (1) and section 18, “protected taxpayer information” means information relating to a person (the “affected person”) –
 - (a) which was acquired by WRA or which was acquired by a person to whom any of the functions of WRA have been delegated in connection with those functions, and
 - (b) by which the affected person may be identified (whether by reason of the affected person’s identity being specified in the information or being capable of being deduced from it).
- (4) But information is not “protected taxpayer information” if it is information about internal administrative arrangements of WRA or of a person to whom WRA has delegated any of its functions (whether the information relates to members of staff of WRA or of such a person or to other persons).

18 Permitted disclosures

- (1) A disclosure of protected taxpayer information is permitted by this section if –
 - (a) it is made with the consent of each person to whom the information relates,
 - (b) it is made for the purpose of obtaining services in connection with a function of WRA,
 - (c) it is made for the purposes of a criminal investigation or criminal proceedings or for the purposes of the prevention or detection of crime,

- (d) os gwneir hynny i gorff sydd â chyfrifoldeb am reoleiddio proffesiwn mewn cysylltiad â chamymddwyn ar ran aelod o'r proffesiwn sy'n ymwneud ag un o swyddogaethau ACC,
 - (e) os gwneir hynny at ddibenion achos sifil,
 - (f) os gwneir hynny yn unol â gorchymyn llys neu dribiwnlys,
 - (g) os gwneir hynny yn unol â deddfiad sy'n gwneud ei datgelu yn ofynnol neu'n caniatáu hynny, neu
 - (h) os gwneir hynny i ACC neu i berson y mae ACC wedi dirprwyo unrhyw un neu ragor o'i swyddogaethau iddo ar gyfer ei defnyddio yn unol ag adran 16.
- (2) Caiff Gweinidogion Cymru ddiwygio is-adran (1) drwy reoliadau.

19 Datganiad ynghylch cyfrinachedd

- (1) Rhaid i bob unigolyn sy'n swyddog perthnasol wneud datganiad sy'n cydnabod y rhwymedigaeth o ran cyfrinachedd o dan adran 17.
- (2) Rhaid gwneud datganiad –
 - (a) cyn gynted ag y bo'n rhesymol ymarferol ar ôl penodi'r unigolyn, a
 - (b) mewn unrhyw ffurf a modd a bennir gan ACC.
- (3) At ddibenion is-adran (2)(a) –
 - (a) nid yw adnewyddu penodiad cyfnod sefydlog i'w drin fel penodiad,
 - (b) mae unigolyn sydd o fewn adran 17(2)(e) i'w drin fel pe bai wedi ei benodi pan fo'r unigolyn yn darparu'r gwasanaethau a grybwyllir yno gyntaf, ac
 - (c) os penodwyd unigolyn sydd o fewn adran 17(2)(b), (d) neu (f) (neu os trinnir yr unigolyn fel pe bai wedi ei benodi) cyn dirprwyo'r swyddogaethau o dan sylw, mae'r unigolyn i'w drin fel pe bai'n ofynnol iddo wneud y datganiad cyn gynted ag y bo'n rhesymol ymarferol ar ôl dirprwyo'r swyddogaethau.

20 Y drosedd o ddatgelu gwybodaeth warchoddedig am drethdalwr ar gam

- (1) Mae unigolyn sy'n datgelu gwybodaeth yn groes i adran 17(1) yn cyflawni trosedd.
- (2) Mae'n amddiffyniad i unigolyn a gyhuddir o drosedd o dan is-adran (1) brofi bod yr unigolyn yn credu'n rhesymol –
 - (a) bod adran 18 yn caniatáu datgelu'r wybodaeth, neu
 - (b) bod yr wybodaeth eisoes wedi ei darparu yn gyfreithlon i'r cyhoedd.
- (3) Mae unigolyn sy'n cyflawni trosedd o dan is-adran (1) yn agored –
 - (a) ar gollfarn ddiannod, i garchar am gyfnod nad yw'n hwy na 12 mis neu i ddirwy (neu'r ddau);
 - (b) ar gollfarn ar dditiad, i garchar am gyfnod nad yw'n hwy na 2 flynedd neu i ddirwy (neu'r ddau).
- (4) Nid yw'r adran hon yn effeithio ar y gallu i fynd ar drywydd unrhyw rwymedi na chymryd unrhyw gamau mewn perthynas â thorri adran 17(1).

- (d) it is made to a body with responsibility for the regulation of a profession in connection with misconduct on the part of a member of the profession which relates to a function of WRA,
 - (e) it is made for the purposes of civil proceedings,
 - (f) it is made in pursuance of an order of a court or tribunal,
 - (g) it is made in accordance with an enactment requiring or permitting the disclosure, or
 - (h) it is made to WRA or to a person to whom WRA has delegated any of its functions for use in accordance with section 16.
- (2) The Welsh Ministers may by regulations amend subsection (1).

19 Declaration of confidentiality

- (1) Every individual who is a relevant official must make a declaration acknowledging the obligation of confidentiality under section 17.
- (2) A declaration must be made—
 - (a) as soon as reasonably practicable following the individual's appointment, and
 - (b) in such form and manner as WRA may determine.
- (3) For the purposes of subsection (2)(a)—
 - (a) the renewal of a fixed term appointment is not to be treated as an appointment,
 - (b) an individual within section 17(2)(e) is to be treated as appointed when the individual first provides services as mentioned there, and
 - (c) if an individual within section 17(2)(b), (d) or (f) was appointed (or treated as appointed) before the delegation of functions concerned, the individual is to be treated as required to make the declaration as soon as reasonably practicable after the functions are delegated.

20 Offence of wrongful disclosure of protected taxpayer information

- (1) An individual who discloses information in contravention of section 17(1) commits an offence.
- (2) It is a defence for an individual charged with an offence under subsection (1) to prove that the individual reasonably believed—
 - (a) that the disclosure of the information was permitted by section 18, or
 - (b) that the information had already lawfully been made available to the public.
- (3) An individual who commits an offence under subsection (1) is liable—
 - (a) on summary conviction, to imprisonment for a term not exceeding 12 months or a fine (or both);
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine (or both).
- (4) This section does not affect the pursuit of any remedy or the taking of any action in relation to a contravention of section 17(1).

*Achosion llys a thystiolaeth***21 Achosion llys**

- (1) Caiff ACC gychwyn achosion troseddol ac achosion sifil yng Nghymru a Lloegr.
- (2) Mae gan unigolyn sydd wedi ei awdurdodi i gynnal achosion troseddol neu achosion sifil mewn llysoedd ynadon yng Nghymru a Lloegr –
 - (a) gan ACC, neu
 - (b) gan berson y mae ACC wedi dirprwyo iddo'r swyddogaeth o awdurdodi cynnal achosion o'r fath,

hawl i wneud hynny er nad yw'n berson a awdurdodir at ddibenion Deddf Gwasanaethau Cyfreithiol 2007 (p. 29).

22 Tystiolaeth

- (1) Mae dogfen yr honnir iddi gael ei dyroddi neu ei llofnodi gan ACC neu gydag awdurdod ACC –
 - (a) i'w thrin fel pe bai wedi ei dyroddi neu ei llofnodi felly oni phrofir i'r gwrthwyneb, a
 - (b) yn dderbyniol mewn unrhyw achos cyfreithiol.
- (2) Mae dogfen yr honnir iddi gael ei dyroddi gan ACC ac sy'n ardystio unrhyw un neu ragor o'r materion a bennir yn is-adran (3) yn dystiolaeth ddigonol o'r ffaith honno oni phrofir i'r gwrthwyneb.
- (3) Y materion yw –
 - (a) bod person penodedig wedi ei benodi'n aelod o ACC ar ddyddiad penodedig;
 - (b) bod person penodedig wedi ei benodi'n aelod o staff ACC ar ddyddiad penodedig;
 - (c) bod aelod penodedig o ACC, ar adeg benodedig neu at ddiben penodedig (neu'r ddau), wedi ei awdurdodi i arfer un o swyddogaethau ACC;
 - (d) bod pwyllgor penodedig o ACC neu is-bwyllgor penodedig o bwyllgor o'r fath, ar adeg benodedig neu at ddiben penodedig (neu'r ddau), wedi ei awdurdodi i arfer un o swyddogaethau ACC;
 - (e) ar adeg benodedig neu at ddiben penodedig (neu'r ddau) –
 - (i) bod aelod penodedig o staff ACC, neu
 - (ii) bod aelod o ddisgrifiad penodedig o staff ACC, wedi ei awdurdodi i arfer un o swyddogaethau ACC;
 - (f) bod un o swyddogaethau ACC, ar adeg benodedig neu at ddiben penodedig (neu'r ddau), wedi ei dirprwyo i berson penodedig arall.
- (4) Mae dogfen yr honnir iddi gael ei dyroddi gan ACC neu gydag awdurdod ACC ac sy'n ardystio –
 - (a) nad yw ffurflen dreth yr oedd yn ofynnol ei dychwelyd i ACC wedi ei dychwelyd, neu

Court proceedings and evidence

21 Court proceedings

- (1) WRA may institute criminal and civil proceedings in England and Wales.
- (2) An individual authorised to conduct criminal or civil proceedings in magistrates' courts in England and Wales –
 - (a) by WRA, or
 - (b) by a person to whom WRA has delegated the function of authorising the conduct of such proceedings,

is entitled to do so even though not an authorised person for the purposes of the Legal Services Act 2007 (c. 29).

22 Evidence

- (1) A document that purports to have been issued or signed by or with the authority of WRA –
 - (a) is to be treated as having been so issued or signed unless the contrary is proved, and
 - (b) is admissible in any legal proceedings.
- (2) A document that purports to have been issued by WRA and which certifies any of the matters specified in subsection (3) is sufficient evidence of that fact unless the contrary is proved.
- (3) The matters are –
 - (a) that a specified person was appointed as a member of WRA on a specified date;
 - (b) that a specified person was appointed as a member of WRA's staff on a specified date;
 - (c) that at a specified time or for a specified purpose (or both) a specified member of WRA was authorised to exercise a function of WRA;
 - (d) that at a specified time or for a specified purpose (or both) a specified committee of WRA or a specified sub-committee of such a committee was authorised to exercise a function of WRA;
 - (e) that at a specified time or for a specified purpose (or both) –
 - (i) a specified member of WRA's staff, or
 - (ii) a member of WRA's staff of a specified description, was authorised to exercise a function of WRA;
 - (f) that at a specified time or for a specified purpose (or both) a function of WRA was delegated to another specified person.
- (4) A document that purports to have been issued by or with the authority of WRA and which certifies –
 - (a) that a tax return required to be made to WRA has not been made, or

- (b) nad yw hysbysiad yr oedd yn ofynnol ei roi i ACC wedi ei roi, yn dystiolaeth ddigonol o'r ffaith honno oni phrofir i'r gwrthwyneb.
- (5) Mae copi o ddogfen a ddyroddwyd gan ACC (neu ar ei ran) neu a ddaeth i law ACC (neu berson sy'n gweithredu ar ei ran), yr ardystiodd ACC (neu yr ardystiwyd ar ei ran) ei fod yn gopi cywir, yn dderbyniol mewn unrhyw achos cyfreithiol i'r un graddau â'r ddogfen ei hun ac mae'n dystiolaeth ddigonol o'r ddogfen honno oni phrofir i'r gwrthwyneb.
- (6) Gweler adran 168 (tystysgrifau dyled) am ddarpariaeth ynghylch ardystio dyled.

*Arian***23 Cyllid**

- (1) Rhaid i Weinidogion Cymru dalu i ACC unrhyw symiau sy'n briodol yn eu barn hwy mewn cysylltiad â chyflawni swyddogaethau ACC.
- (2) Mae'r taliadau i'w gwneud ar yr adegau, ac yn ddarostyngedig i'r amodau, sy'n briodol ym marn Gweinidogion Cymru.

24 Gwobrau

Caiff ACC roi gwobr i berson yn dâl am wasanaeth sy'n ymwneud ag unrhyw un neu ragor o'i swyddogaethau.

25 Talu derbyniadau i Gronfa Gyfunol Cymru

- (1) Rhaid i ACC dalu symiau a gesglir wrth arfer ei swyddogaethau i Gronfa Gyfunol Cymru.
- (2) Ond caiff ACC wneud hynny ar ôl didynnu alldaliadau ar ffurf ad-daliadau o drethi datganoledig (gan gynnwys llog ar ad-daliadau o'r fath) a chredydau mewn cysylltiad â threthi datganoledig.

*Siarter safonau a gwerthoedd***26 Siarter safonau a gwerthoedd**

- (1) Rhaid i ACC baratoi Siarter.
- (2) Rhaid i'r Siarter gynnwys –
- (a) safonau gwasanaeth, safonau ymddygiad a gwerthoedd y disgwylir i ACC gadw atynt wrth ymdrin â threthdalwyr datganoledig, eu hasiantiaid a phersonau eraill wrth arfer ei swyddogaethau, a
 - (b) safonau ymddygiad a gwerthoedd y mae ACC yn disgwyl i drethdalwyr datganoledig, eu hasiantiaid a phersonau eraill gadw atynt wrth ymdrin ag ACC.
- (3) Rhaid i ACC –
- (a) cyhoeddi'r Siarter,
 - (b) adolygu'r Siarter –
 - (i) o leiaf unwaith yn y cyfnod o 5 mlynedd sy'n dechrau â'r diwrnod y cyhoeddir y Siarter, a

- (b) that a notice required to be given to WRA has not been given, is sufficient evidence of that fact unless the contrary is proved.
- (5) A copy of a document issued or acquired by WRA (or on its behalf) that is certified by WRA (or on its behalf) to be an accurate copy is admissible in any legal proceedings to the same extent as the document itself and is sufficient evidence of that document unless the contrary is proved.
- (6) See section 168 (certificates of debt) for provision about the certification of debt.

Money

23 Funding

- (1) The Welsh Ministers must pay WRA such amounts as they consider appropriate in respect of the carrying out of WRA's functions.
- (2) The payments are to be made at the times, and subject to the conditions, that the Welsh Ministers consider appropriate.

24 Rewards

WRA may pay a reward to a person in return for a service which relates to any of its functions.

25 Payments of receipts into Welsh Consolidated Fund

- (1) WRA must pay amounts collected in the exercise of its functions into the Welsh Consolidated Fund.
- (2) But WRA may do so after deduction of disbursements by way of repayments of devolved taxes (including interest on such repayments) and credits in respect of devolved taxes.

Charter of standards and values

26 Charter of standards and values

- (1) WRA must prepare a Charter.
- (2) The Charter must include –
- (a) standards of service, standards of behaviour and values which WRA is expected to adhere to when dealing with devolved taxpayers, their agents and other persons in the exercise of its functions, and
 - (b) standards of behaviour and values which WRA expects devolved taxpayers, their agents and other persons to adhere to when dealing with it.
- (3) WRA must –
- (a) publish the Charter,
 - (b) review the Charter –
 - (i) at least once in the period of 5 years beginning with the day on which the Charter is published, and

- (ii) wedi hynny, o leiaf unwaith yn y cyfnod o 5 mlynedd sy'n dilyn adolygiad, ac
 - (c) diwygio'r Siarter pan fo'n briodol gwneud hynny, ym marn ACC, a chyhoeddi'r Siarter ddiwygiedig.
- (4) Cyn cyhoeddi'r Siarter neu Siarter ddiwygiedig rhaid i ACC ymgynghori ag unrhyw bersonau sy'n briodol yn ei farn.
 - (5) Rhaid i ACC osod y Siarter ac unrhyw Siarter ddiwygiedig gerbron Cynulliad Cenedlaethol Cymru.
 - (6) Rhaid cyhoeddi'r Siarter gyntaf o fewn 3 mis i'r adran hon ddod i rym.

Cynlluniau corfforaethol, adroddiadau blynyddol, cyfrifon etc.

27 Cynllun corfforaethol

- (1) Rhaid i ACC, ar gyfer pob cyfnod cynllunio, baratoi cynllun corfforaethol a'i gyflwyno i'w gymeradwyo gan Weinidogion Cymru.
- (2) Rhaid i'r cynllun corfforaethol nodi –
 - (a) prif amcanion ACC ar gyfer y cyfnod cynllunio,
 - (b) y canlyniadau y gellir mesur i ba raddau y cyflawnwyd y prif amcanion drwy gyfeirio atynt, ac
 - (c) y gweithgareddau y mae ACC yn disgwyl ymgymryd â hwy yn ystod y cyfnod cynllunio.
- (3) Caiff Gweinidogion Cymru gymeradwyo'r cynllun corfforaethol yn ddarostyngedig i unrhyw addasiadau a gytunir rhyngddynt hwy ac ACC.
- (4) Pan fo Gweinidogion Cymru yn cymeradwyo'r cynllun corfforaethol, rhaid i ACC –
 - (a) cyhoeddi'r cynllun, a
 - (b) gosod copi o'r cynllun gerbron Cynulliad Cenedlaethol Cymru.
- (5) Caiff ACC, yn ystod y cyfnod cynllunio y mae cynllun corfforaethol yn ymwneud ag ef, adolygu'r cynllun a chyflwyno cynllun corfforaethol diwygiedig i'w gymeradwyo gan Weinidogion Cymru.
- (6) Mae is-adrannau (2) i (4) yn gymwys i gynllun corfforaethol diwygiedig fel y maent yn gymwys i gynllun corfforaethol.
- (7) Ystyr "cyfnod cynllunio" yw –
 - (a) cyfnod cyntaf a ragnodir gan Weinidogion Cymru drwy reoliadau, a
 - (b) pob cyfnod dilynol o 3 blynedd.
- (8) Caiff Gweinidogion Cymru drwy reoliadau roi unrhyw gyfnod arall sy'n briodol yn eu barn hwy yn lle'r cyfnod a bennir am y tro yn is-adran (7)(b).
- (9) Rhaid cyflwyno'r cynllun corfforaethol ar gyfer y cyfnod cynllunio cyntaf i Weinidogion Cymru i'w gymeradwyo yn ddim hwyrach na 6 mis ar ôl sefydlu ACC; a rhaid cyflwyno'r cynllun corfforaethol ar gyfer pob cyfnod cynllunio dilynol cyn dechrau'r cyfnod cynllunio.

- (ii) subsequently, at least once in the period of 5 years following a review, and
 - (c) revise the Charter when it considers it appropriate to do so and publish the revised Charter.
- (4) Before publishing the Charter or a revised Charter WRA must consult such persons as it considers appropriate.
 - (5) WRA must lay the Charter and any revised Charter before the National Assembly for Wales.
 - (6) The first Charter must be published within 3 months of the coming into force of this section.

Corporate plans, annual reports, accounts etc.

27 Corporate plan

- (1) WRA must, for each planning period, prepare a corporate plan and submit it for approval by the Welsh Ministers.
- (2) The corporate plan must set out –
 - (a) WRA’s main objectives for the planning period,
 - (b) the outcomes by reference to which the achievement of the main objectives may be measured, and
 - (c) the activities which WRA expects to undertake during the planning period.
- (3) The Welsh Ministers may approve the corporate plan subject to such modifications as may be agreed between them and WRA.
- (4) When the Welsh Ministers approve the corporate plan, WRA must –
 - (a) publish the plan, and
 - (b) lay a copy of the plan before the National Assembly for Wales.
- (5) During the planning period to which a corporate plan relates, WRA may review the plan and submit a revised corporate plan to the Welsh Ministers for approval.
- (6) Subsections (2) to (4) apply to a revised corporate plan as they apply to a corporate plan.
- (7) “Planning period” means –
 - (a) a first period prescribed by the Welsh Ministers by regulations, and
 - (b) each subsequent period of 3 years.
- (8) The Welsh Ministers may by regulations substitute for the period for the time being specified in subsection (7)(b) such other period as they consider appropriate.
- (9) The corporate plan for the first planning period must be submitted for approval by the Welsh Ministers not later than 6 months after WRA is established; and the corporate plan for each subsequent planning period must be submitted before the beginning of the planning period.

28 Adroddiad blynyddol

- (1) Cyn gynted ag y bo'n rhesymol ymarferol ar ôl diwedd pob blwyddyn ariannol, rhaid i ACC—
 - (a) paratoi a chyhoeddi adroddiad ar y modd yr arferwyd ei swyddogaethau yn ystod y flwyddyn honno,
 - (b) anfon copi o'r adroddiad at Weinidogion Cymru, ac
 - (c) gosod copi o'r adroddiad gerbron Cynulliad Cenedlaethol Cymru.
- (2) Rhaid i'r adroddiad gynnwys (yn benodol) asesiad o'r graddau y mae ACC, yn ystod y flwyddyn ariannol, wedi amlygu'r safonau gwasanaeth, y safonau ymddygiad a'r gwerthoedd y mae'r Siarter yn datgan y disgwylir iddo gadw atynt.
- (3) Caiff ACC gyhoeddi unrhyw adroddiadau eraill ac unrhyw wybodaeth arall am faterion sy'n berthnasol i'w swyddogaethau ag y bo'n briodol yn ei farn.

29 Cyfrifon

- (1) Rhaid i ACC—
 - (a) cadw cofnodion cyfrifo priodol, a
 - (b) paratoi cyfrifon ar gyfer pob blwyddyn ariannol yn unol â chyfarwyddydau a roddir gan Weinidogion Cymru.
- (2) Caiff y cyfarwyddydau a roddir gan Weinidogion Cymru gynnwys (ymysg pethau eraill) gyfarwyddydau o ran—
 - (a) yr wybodaeth sydd i'w chynnwys yn y cyfrifon a'r modd y mae'r cyfrifon i'w cyflwyno;
 - (b) y dulliau a'r egwyddorion y mae'r cyfrifon i'w paratoi yn unol â hwy;
 - (c) gwybodaeth ychwanegol sydd i fynd gyda'r cyfrifon.
- (3) Caniateir amrywio neu ddirymu cyfarwyddydau o dan yr adran hon unrhyw bryd.

30 Datganiad Treth

- (1) Rhaid i ACC baratoi mewn cysylltiad â phob blwyddyn ariannol, yn unol â chyfarwyddydau a roddir gan Weinidogion Cymru, ddatganiad o swm yr arian a gasglwyd ganddo yn ystod y flwyddyn ariannol wrth arfer ei swyddogaethau ("Datganiad Treth").
- (2) Caniateir amrywio neu ddirymu cyfarwyddydau o dan yr adran hon unrhyw bryd.

31 Archwilio

- (1) Rhaid i ACC gyflwyno—
 - (a) y cyfrifon a baratowyd ar gyfer blwyddyn ariannol, a
 - (b) y Datganiad Treth ar gyfer blwyddyn ariannol,

i Archwilydd Cyffredinol Cymru yn ddim hwyrach na 31 Awst yn y flwyddyn ariannol ganlynol.

28 Annual report

- (1) As soon as is reasonably practicable after the end of each financial year, WRA must—
 - (a) prepare and publish a report on the exercise of its functions during that year,
 - (b) send a copy of the report to the Welsh Ministers, and
 - (c) lay a copy of the report before the National Assembly for Wales.
- (2) The report must (in particular) contain an assessment of the extent to which WRA has demonstrated during the financial year the standards of service, standards of behaviour and values which it is stated in the Charter that it is expected to adhere to.
- (3) WRA may publish such other reports and information on matters relevant to its functions as it considers appropriate.

29 Accounts

- (1) WRA must—
 - (a) keep proper accounting records, and
 - (b) prepare accounts in respect of each financial year in accordance with directions given by the Welsh Ministers.
- (2) The directions which the Welsh Ministers may give include (among other things) directions as to—
 - (a) the information to be contained in the accounts and the manner in which the accounts are to be presented;
 - (b) the methods and principles in accordance with which the accounts are to be prepared;
 - (c) additional information that is to accompany the accounts.
- (3) Directions under this section may be varied or revoked at any time.

30 Tax Statement

- (1) WRA must prepare in respect of each financial year, in accordance with directions given by the Welsh Ministers, a statement of the amount of money collected by it during the financial year in the exercise of its functions (a “Tax Statement”).
- (2) Directions under this section may be varied or revoked at any time.

31 Audit

- (1) WRA must submit—
 - (a) the accounts prepared for a financial year, and
 - (b) the Tax Statement for a financial year,to the Auditor General for Wales not later than 31 August in the following financial year.

- (2) Rhaid i Archwilydd Cyffredinol Cymru –
- (a) archwilio, ardystio ac adrodd ar y cyfrifon a'r Datganiad Treth, a
 - (b) yn ddim hwyrach na diwedd y cyfnod o 4 mis sy'n dechrau â'r diwrnod y'u cyflwynir, gosod copi o'r cyfrifon a'r Datganiad Treth ardystiedig, a'r adroddiadau arnynt, gerbron Cynulliad Cenedlaethol Cymru.
- (3) Wrth archwilio'r cyfrifon a gyflwynir o dan yr adran hon, rhaid i Archwilydd Cyffredinol Cymru fod wedi ei fodloni yn benodol –
- (a) yr aed i'r gwariant y mae'r cyfrifon yn ymwneud ag ef yn gyfreithlon ac yn unol â'r awdurdod sy'n ei lywodraethu, a
 - (b) nad yw arian a dderbyniwyd at ddiben penodol neu at ddibenion penodol wedi ei wario ar unrhyw beth heblaw'r diben hwnnw neu'r dibenion hynny.
- (4) Wrth archwilio'r Datganiad Treth a gyflwynir o dan yr adran hon, rhaid i Archwilydd Cyffredinol Cymru fod wedi ei fodloni yn benodol –
- (a) bod yr arian a gasglwyd gan ACC, y mae'r Datganiad Treth yn ymwneud ag ef, wedi ei gasglu'n gyfreithlon, a
 - (b) bod unrhyw all daliadau a ddidynnwyd wedi eu didynnu yn unol ag adran 25(2).

32 Archwilio'r defnydd o adnoddau

- (1) Caiff Archwilydd Cyffredinol Cymru gynnal archwiliadau o'r graddau y defnyddiwyd adnoddau yn ddarbodus, yn effeithlon ac yn effeithiol wrth gyflawni swyddogaethau ACC.
- (2) Ond nid yw hynny yn rhoi'r hawl i Archwilydd Cyffredinol Cymru gwestiynu rhinweddau amcanion polisi ACC.
- (3) Cyn cynnal archwiliad rhaid i Archwilydd Cyffredinol Cymru –
- (a) ymgynghori â Chynulliad Cenedlaethol Cymru, a
 - (b) ystyried barn Cynulliad Cenedlaethol Cymru o ran a ddylid cynnal archwiliad ai peidio.
- (4) Rhaid i Archwilydd Cyffredinol Cymru –
- (a) cyn gynted ag y bo'n rhesymol ymarferol, cyhoeddi adroddiad ar ganlyniadau archwiliad a gynhaliwyd o dan yr adran hon, a
 - (b) gosod copi o'r adroddiad gerbron Cynulliad Cenedlaethol Cymru.

33 Swyddog cyfrifo

- (1) Prif weithredwr ACC yw swyddog cyfrifo ACC.
- (2) Mae gan y swyddog cyfrifo, mewn perthynas â chyfrifon a chyllid ACC, y cyfrifoldebau a bennir am y tro gan Weinidogion Cymru.
- (3) Mae'r cyfrifoldebau y caniateir eu pennu o dan yr adran hon yn cynnwys (ymysg pethau eraill) –
- (a) cyfrifoldebau mewn perthynas â llofnodi cyfrifon ACC a'r Datganiad Treth;

- (2) The Auditor General for Wales must—
 - (a) examine, certify and report on the accounts and Tax Statement, and
 - (b) not later than the end of the period of 4 months beginning with the day on which they are submitted, lay a copy of the certified accounts and Tax Statement, and the reports on them, before the National Assembly for Wales.
- (3) In examining the accounts submitted under this section, the Auditor General for Wales must, in particular, be satisfied—
 - (a) that the expenditure to which the accounts relate has been incurred lawfully and in accordance with the authority which governs it, and
 - (b) that money received for a particular purpose or particular purposes has not been expended otherwise than for that purpose or those purposes.
- (4) In examining the Tax Statement submitted under this section, the Auditor General for Wales must, in particular, be satisfied—
 - (a) that the money collected by WRA, to which the Tax Statement relates, has been collected lawfully, and
 - (b) that any deduction of disbursements has been made in accordance with section 25(2).

32 Examination into use of resources

- (1) The Auditor General for Wales may carry out examinations into the economy, efficiency and effectiveness with which resources have been used in discharging WRA's functions.
- (2) But that does not entitle the Auditor General for Wales to question the merits of the policy objectives of WRA.
- (3) Before carrying out an examination the Auditor General for Wales must—
 - (a) consult the National Assembly for Wales, and
 - (b) take into account the views of the National Assembly for Wales as to whether or not an examination should be carried out.
- (4) The Auditor General for Wales must—
 - (a) as soon as is reasonably practicable, publish a report of the results of an examination carried out under this section, and
 - (b) lay a copy of the report before the National Assembly for Wales.

33 Accounting officer

- (1) The chief executive of WRA is the accounting officer of WRA.
- (2) The accounting officer has, in relation to the accounts and finances of WRA, the responsibilities which are for the time being specified by the Welsh Ministers.
- (3) The responsibilities which may be specified under this section include (among other things)—
 - (a) responsibilities in relation to the signing of WRA's accounts and the Tax Statement;

- (b) cyfrifoldebau am briodoldeb a rheoleidd-dra cyllid ACC;
- (c) cyfrifoldebau am ddefnyddio adnoddau ACC yn ddarbodus, yn effeithlon ac yn effeithiol;
- (d) cyfrifoldebau sy'n ddyledus i Gynulliad Cenedlaethol Cymru, i Weinidogion Cymru neu i un o bwyllgorau Cynulliad Cenedlaethol Cymru.

Diwygiadau canlyniadol

34 Cofnodion cyhoeddus Cymru

Yn adran 148 o Ddeddf Llywodraeth Cymru 2006 (p. 32) (ystyr "Welsh public records"), yn is-adran (1), ar ôl paragraff (b) mewnosoder –

“(ba) administrative and departmental records belonging to Her Majesty which are records of or held by the Welsh Revenue Authority;”.

35 Yr Ombwdsmon Gwasanaethau Cyhoeddus

Yn Atodlen 3 i Ddeddf Ombwdsmon Gwasanaethau Cyhoeddus (Cymru) 2005 (p. 10) (awdurdodau rhestredig), ar ôl yr eitem yn ymwneud â Chomisiwn Cynulliad Cenedlaethol Cymru mewnosoder –

“Taxation

Welsh Revenue Authority.”

36 Archwilydd Cyffredinol Cymru

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

“(ba) ymchwiliad, ardystiad neu adroddiad o dan adran 31 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 mewn cysylltiad â Datganiad Treth Awdurdod Cyllid Cymru;”.

RHAN 3

FFURFLENNI TRETH, YMHOLIADAU AC ASESIAU

PENNOD 1

TROSOLWG

37 Trosolwg o'r Rhan

Mae'r Rhan hon yn ymwneud ag asesu trethi datganoledig ac mae'n cynnwys darpariaeth ynghylch –

- (a) cadw cofnodion;
- (b) ffurflenni treth;

- (b) responsibilities for the propriety and regularity of the finances of WRA;
- (c) responsibilities for the economy, efficiency and effectiveness with which the resources of WRA are used;
- (d) responsibilities owed to the National Assembly for Wales, the Welsh Ministers or a committee of the National Assembly for Wales.

Consequential amendments

34 Welsh public records

In section 148 of the Government of Wales Act 2006 (c. 32) (meaning of “Welsh public records”), in subsection (1), after paragraph (b) insert –

“(ba) administrative and departmental records belonging to Her Majesty which are records of or held by the Welsh Revenue Authority;”.

35 Public Services Ombudsman

In Schedule 3 to the Public Services Ombudsman (Wales) Act 2005 (c. 10) (listed authorities), after the entry relating to the National Assembly for Wales Commission insert –

“Taxation

Welsh Revenue Authority.”

36 Auditor General for Wales

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

“(ba) an examination, certification or report under section 31 of the Tax Collection and Management (Wales) Act 2016 in respect of the Welsh Revenue Authority’s Tax Statement;”.

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 1

OVERVIEW

37 Overview of Part

This Part is about the assessment of devolved taxes and includes provision about –

- (a) keeping records;
- (b) tax returns;

- (c) ymholiadau gan ACC i ffurflenni treth;
- (d) dyfarniadau gan ACC ynghylch y dreth ddatganoledig sy'n ddyledus os na ddychwelir ffurflen dreth;
- (e) asesiadau ACC o'r dreth ddatganoledig sy'n ddyledus os na chynhelir ymholiad;
- (f) hawliadau am ymwared rhag asesiad dwbl ac ar gyfer ad-dalu treth ddatganoledig;
- (g) gwneud hawliadau.

PENNOD 2

DYLETSWYDDAU TRETHDALWR I GADW COFNODION A'U STORIO'N DDIOGEL

38 Dyletswydd i gadw cofnodion a'u storio'n ddiogel

- (1) Rhaid i berson y mae'n ofynnol iddo ddychwelyd ffurflen dreth—
 - (a) cadw unrhyw gofnodion y gall fod eu hangen er mwyn galluogi'r person i ddychwelyd ffurflen dreth gywir a chyflawn, a
 - (b) storio'r cofnodion hynny yn ddiogel yn unol â'r adran hon.
- (2) Rhaid storio'r cofnodion yn ddiogel hyd ddiwedd yr hwyraf o'r diwrnod perthnasol—
 - (a) a'r diwrnod y cwblheir ymholiad i'r ffurflen dreth (gweler adran 50), neu
 - (b) os nad oes ymholiad, a'r diwrnod pan pan fydd pŵer ACC i gynnal ymholiad i'r ffurflen dreth yn dod i ben (gweler adran 43).
- (3) Ystyr "y diwrnod perthnasol" yw—
 - (a) 6 mlynedd i'r diwrnod y dychwelwyd y ffurflen dreth neu, os diwygir y ffurflen dreth, i'r diwrnod y rhoddir hysbysiad diwygio o dan adran 41, neu
 - (b) unrhyw ddiwrnod cynharach a bennir gan ACC.
- (4) Caniateir pennu diwrnodau gwahanol at ddibenion gwahanol o dan is-adran (3)(b).
- (5) Mae'r cofnodion y mae'n ofynnol eu cadw a'u storio'n ddiogel o dan yr adran hon yn cynnwys—
 - (a) manylion unrhyw drafodiad perthnasol (gan gynnwys offerynnau perthnasol yn ymwneud ag unrhyw drafodiad: yn benodol, unrhyw gontract neu drawsgludiad, ac unrhyw fapiau, blaniau neu ddogfennau tebyg sy'n ategol iddo);
 - (b) manylion unrhyw weithgarwch sy'n ddarostyngedig i dreth ddatganoledig;
 - (c) cofnodion taliadau, derbyniadau a threfniadau ariannol perthnasol.
- (6) Caiff Gweinidogion Cymru drwy reoliadau—
 - (a) darparu bod y cofnodion y mae'n ofynnol eu cadw a'u storio'n ddiogel o dan yr adran hon yn cynnwys cofnodion o ddisgrifiad a ragnodir gan y rheoliadau, neu ddarparu nad ydynt yn cynnwys cofnodion o'r fath;
 - (b) rhagnodi disgrifiadau o ddogfennau ategol y mae'n ofynnol eu cadw o dan yr adran hon.

- (c) enquiries by WRA into tax returns;
- (d) determinations by WRA of devolved tax due where no tax return is made;
- (e) assessments by WRA of devolved tax due where there is no enquiry;
- (f) claims for relief from double assessment and for repayment of devolved tax;
- (g) the making of claims.

CHAPTER 2

TAXPAYER DUTIES TO KEEP AND PRESERVE RECORDS

38 Duty to keep and preserve records

- (1) A person who is required to make a tax return must –
 - (a) keep any records that may be needed to enable the person to make a correct and complete tax return, and
 - (b) preserve those records in accordance with this section.
- (2) The records must be preserved until the end of the later of the relevant day and the day on which –
 - (a) an enquiry into the tax return is completed (see section 50), or
 - (b) if there is no enquiry, WRA ceases to have power to enquire into the tax return (see section 43).
- (3) “The relevant day” means –
 - (a) the sixth anniversary of the day on which the tax return is made or, if the tax return is amended, of the day on which notice of the amendment is given under section 41, or
 - (b) any earlier day that may be specified by WRA.
- (4) Different days may be specified for different purposes under subsection (3)(b).
- (5) The records required to be kept and preserved under this section include –
 - (a) details of any relevant transaction (including relevant instruments relating to any transaction: in particular, any contract or conveyance, and any supporting maps, plans or similar documents);
 - (b) details of any activity subject to devolved tax;
 - (c) records of relevant payments, receipts and financial arrangements.
- (6) The Welsh Ministers may by regulations –
 - (a) provide that the records required to be kept and preserved under this section do, or do not, include records of a description prescribed by the regulations;
 - (b) prescribe descriptions of supporting documents that are required to be kept under this section.

- (7) Caiff rheoliadau o dan yr adran hon wneud darpariaeth drwy gyfeirio at bethau a bennir mewn hysbysiad a gyhoeddir gan ACC yn unol â'r rheoliadau (ac nad yw wedi ei dynnu'n ôl gan hysbysiad dilynol).
- (8) Mae "dogfennau ategol" yn cynnwys cyfrifon, llyfrau, gweithredoedd, contractau, talebau a derbynebau.

39 **Storio gwybodaeth etc. yn ddiogel**

Caiff y ddyletswydd o dan adran 38 i storio cofnodion yn ddiogel ei chyflawni –

- (a) drwy eu storio'n ddiogel ar unrhyw ffurf ac mewn unrhyw fodd, neu
- (b) drwy storio'r wybodaeth sydd wedi ei chynnwys ynddynt yn ddiogel ar unrhyw ffurf ac mewn unrhyw fodd, yn ddarostyngedig i unrhyw amodau neu eithriadau a ragnodir drwy reoliadau a wneir gan Weinidogion Cymru.

PENNOD 3

FFURFLENNI TRETH

Dyddiad ffeilio

40 **Ystyr "dyddiad ffeilio"**

Yn y Ddeddf hon, y "dyddiad ffeilio", mewn perthynas â ffurflen dreth, yw'r diwrnod erbyn pryd y mae'n ofynnol dychwelyd y ffurflen dreth yn unol ag unrhyw ddeddfiad.

Diwygio a chywiro ffurflenni treth

41 **Trethdalwr yn diwygio ffurflen dreth**

- (1) Caiff person sydd wedi dychwelyd ffurflen dreth ei diwygio drwy roi hysbysiad i ACC.
- (2) Rhaid gwneud diwygiad o dan yr adran hon cyn diwedd y cyfnod o 12 mis sy'n dechrau â'r dyddiad perthnasol (y cyfeirir ato yn adran 42 fel y "cyfnod diwygio").
- (3) Y dyddiad perthnasol yw –
 - (a) y dyddiad ffeilio, neu
 - (b) unrhyw ddyddiad arall y caiff Gweinidogion Cymru ei ragnodi drwy reoliadau.
- (4) Mae'r adran hon yn ddarostyngedig i adrannau 45(3) a 50.

42 **ACC yn cywiro ffurflen dreth**

- (1) Caiff ACC gywiro unrhyw wall neu hepgoriad amlwg mewn ffurflen dreth.
- (2) O ran cywiriad o dan yr adran hon –
 - (a) caiff ei wneud drwy ddyroddi hysbysiad i'r person a ddychwelodd y ffurflen dreth, a
 - (b) ystyrir ei fod yn rhoi effaith i ddiwygiad i'r ffurflen dreth.
- (3) Mae'r cyfeiriad at wall yn is-adran (1) yn cynnwys, er enghraifft, gamgymeriad rhifyddol neu wall o ran egwyddor.

- (7) Regulations under this section may make provision by reference to things specified in a notice published by WRA in accordance with the regulations (and not withdrawn by a subsequent notice).
- (8) "Supporting documents" includes accounts, books, deeds, contracts, vouchers and receipts.

39 Preservation of information etc.

The duty under section 38 to preserve records may be satisfied –

- (a) by preserving them in any form and by any means, or
- (b) by preserving the information contained in them in any form and by any means, subject to any conditions or exceptions prescribed by regulations made by the Welsh Ministers.

CHAPTER 3

TAX RETURNS

Filing date

40 Meaning of "filing date"

In this Act, the "filing date", in relation to a tax return, is the day by which the tax return is required to be made by any enactment.

Amendment and correction of tax returns

41 Amendment of tax return by taxpayer

- (1) A person who has made a tax return may amend it by giving notice to WRA.
- (2) An amendment under this section must be made before the end of the period of 12 months beginning with the relevant date (referred to in section 42 as the "amendment period").
- (3) The relevant date is –
 - (a) the filing date, or
 - (b) such other date as the Welsh Ministers may by regulations prescribe.
- (4) This section is subject to sections 45(3) and 50.

42 Correction of tax return by WRA

- (1) WRA may correct any obvious error or omission in a tax return.
- (2) A correction under this section –
 - (a) is made by issuing a notice to the person who made the tax return, and
 - (b) is regarded as effecting an amendment of the tax return.
- (3) The reference in subsection (1) to an error includes, for instance, an arithmetical mistake or an error of principle.

- (4) Rhaid gwneud cywiriad o dan yr adran hon cyn diwedd y cyfnod o 9 mis sy'n dechrau â'r diwrnod y dychwelwyd y ffurflen dreth.
- (5) Nid oes unrhyw effaith i gywiriad o dan yr adran hon os yw'r person a ddychwelodd y ffurflen dreth yn ei wrthod –
 - (a) yn ystod y cyfnod diwygio, drwy ddiwygio'r ffurflen dreth er mwyn gwrthod y cywiriad, neu
 - (b) ar ôl y cyfnod hwnnw, drwy roi hysbysiad sy'n gwrthod y cywiriad.
- (6) Rhaid rhoi hysbysiad o dan is-adran (5)(b) i ACC cyn diwedd y cyfnod o 3 mis sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad cywiro.

PENNOD 4

YMHOLIADAU ACC

Hysbysiad a chwmpas ymholiad

43 Hysbysiad ymholiad

- (1) Caiff ACC wneud ymholiad ynghylch ffurflen dreth os yw'n dyroddi hysbysiad am y bwriad i wneud hynny ("hysbysiad ymholiad") i'r person a ddychwelodd y ffurflen dreth cyn diwedd y cyfnod o 12 mis sy'n dechrau â'r dyddiad perthnasol.
- (2) Y dyddiad perthnasol yw –
 - (a) os dychwelwyd y ffurflen dreth ar ôl y dyddiad ffeilio, y dyddiad y dychwelwyd y ffurflen dreth, neu
 - (b) fel arall, y dyddiad ffeilio,
 ond os diwygir y ffurflen dreth o dan adran 41, y dyddiad perthnasol yw'r diwrnod y gwnaed y diwygiad.
- (3) Ni chaiff ffurflen dreth a fu'n destun un hysbysiad o dan yr adran hon fod yn destun un arall, ac eithrio hysbysiad a ddyroddir o ganlyniad i ddiwygio'r ffurflen dreth o dan adran 41.

44 Cwmpas ymholiad

- (1) Mae ymholiad i ffurflen dreth yn cwmpasu unrhyw beth sydd wedi ei gynnwys yn y ffurflen dreth, neu y mae'n ofynnol ei gynnwys yn y ffurflen dreth –
 - (a) sy'n ymwneud â'r cwestiwn pa un a yw'r dreth ddatganoledig y mae'r ffurflen dreth yn ymwneud â hi i'w chodi ar y person a ddychwelodd y ffurflen dreth, neu
 - (b) sy'n ymwneud â swm y dreth ddatganoledig sydd i'w godi ar y person a ddychwelodd y ffurflen dreth.
- (2) Ond os dyroddir hysbysiad ymholiad o ganlyniad i ddiwygio ffurflen dreth o dan adran 41 ar ôl cwblhau ymholiad i'r ffurflen dreth, mae'r ymholiad wedi ei gyfyngu –
 - (a) i faterion y mae'r diwygiad yn ymwneud â hwy, a
 - (b) i faterion y mae'r diwygiad yn effeithio arnynt.

- (4) A correction under this section must be made before the end of the period of 9 months beginning with the day on which the tax return was made.
- (5) A correction under this section has no effect if the person who made the tax return rejects it by –
 - (a) during the amendment period, amending the tax return so as to reject the correction, or
 - (b) after that period, giving a notice rejecting the correction.
- (6) A notice under subsection (5)(b) must be given to WRA before the end of the period of 3 months beginning with the day on which the notice of correction is issued.

CHAPTER 4

WRA ENQUIRIES

Notice and scope of enquiry

43 Notice of enquiry

- (1) WRA may enquire into a tax return if it issues notice of the intention to do so (a “notice of enquiry”) to the person who made the tax return before the end of the period of 12 months beginning with the relevant date.
- (2) The relevant date is –
 - (a) if the tax return was made after the filing date, the day on which the tax return was made, or
 - (b) otherwise, the filing date,but if the tax return is amended under section 41, the relevant date is the day on which the amendment was made.
- (3) A tax return that has been the subject of one notice under this section may not be the subject of another, except a notice issued in consequence of an amendment of the tax return under section 41.

44 Scope of enquiry

- (1) An enquiry into a tax return extends to anything contained in the tax return, or required to be contained in the tax return, that relates –
 - (a) to the question whether the person who made the tax return is chargeable to the devolved tax to which the tax return relates, or
 - (b) to the amount of devolved tax chargeable on the person who made the tax return.
- (2) But if a notice of enquiry is issued as a result of the amendment of a tax return under section 41 after an enquiry into the tax return has been completed, the enquiry is limited to –
 - (a) matters to which the amendment relates, and
 - (b) matters affected by the amendment.

*Diwygio ffurflen dreth yn ystod ymholiad***45 Diwygio ffurflen dreth yn ystod ymholiad er mwyn osgoi colli treth**

- (1) Os yw ACC yn dod i'r casgliad, yn ystod y cyfnod y mae ymholiad i ffurflen dreth yn mynd rhagddo—
 - (a) bod y swm a nodir ar y ffurflen dreth fel swm y dreth ddatganoledig sy'n daladwy yn annigonol, a
 - (b) ei bod yn debygol, oni bai y diwygir y ffurflen ar unwaith, y bydd treth ddatganoledig yn cael ei cholli,
 caiff ACC ddiwygio'r ffurflen dreth er mwyn gwneud iawn am yr annigonolrwydd drwy ddyroddi hysbysiad i'r person a'i dychwelodd.
- (2) Os yw'r ymholiad yn un sydd wedi ei gyfyngu gan adran 44(2) i faterion sy'n deillio o ddiwygiad i'r ffurflen dreth, nid yw is-adran (1) yn gymwys ond i'r graddau y gellir priodoli'r annigonolrwydd i'r diwygiad.
- (3) Os dyroddir hysbysiad o dan is-adran (1), ni chaiff y person a ddychwelodd y ffurflen dreth ei diwygio mwyach o dan 41.
- (4) Rhaid i'r person a ddychwelodd y ffurflen dreth dalu unrhyw swm, neu swm ychwanegol, o dreth ddatganoledig sy'n daladwy o ganlyniad i'r diwygiad cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir hysbysiad am y diwygiad.
- (5) At ddibenion yr adran hon ac adran 46 y cyfnod y mae ymholiad i ffurflen dreth yn mynd rhagddo yw'r cyfnod cyfan—
 - (a) sy'n dechrau â'r diwrnod y dyroddir hysbysiad ymholiad ynghylch y ffurflen dreth, a
 - (b) sy'n dod i ben â'r diwrnod y cwblheir yr ymholiad (gweler adran 50).

*Atgyfeirio yn ystod ymholiad***46 Atgyfeirio cwestiynau at driwlynlys yn ystod ymholiad**

- (1) Ar unrhyw adeg pan fo ymholiad yn mynd rhagddo caniateir i'r person a ddychwelodd y ffurflen dreth ac ACC, ar y cyd, atgyfeirio unrhyw gwestiwn sy'n codi mewn cysylltiad â chynnwys y ffurflen dreth at y triwlynlys.
- (2) Rhaid i'r triwlynlys ddyfarnu ynghylch unrhyw gwestiwn a atgyfeirir iddo.
- (3) Caniateir gwneud mwy nag un atgyfeiriad o dan yr adran hon mewn perthynas ag ymholiad.

47 Tynnu atgyfeiriad yn ôl

Caiff ACC neu'r person a ddychwelodd y ffurflen dreth dynnu atgyfeiriad a wnaed o dan adran 46 yn ôl.

48 Effaith atgyfeirio ar ymholiad

- (1) Tra bo achos ynghylch atgyfeiriad o dan adran 46 yn mynd rhagddo mewn perthynas ag ymholiad—

*Amendment of tax return during enquiry***45 Amendment of tax return during enquiry to prevent loss of tax**

- (1) If, during the period when an enquiry into a tax return is in progress, WRA forms the opinion –
 - (a) that the amount stated in the tax return as the amount of devolved tax payable is insufficient, and
 - (b) that, unless the return is immediately amended, there is likely to be a loss of devolved tax,

WRA may by notice issued to the person who made the return amend it to make good the insufficiency.

- (2) If the enquiry is one that is limited by section 44(2) to matters arising from an amendment of the tax return, subsection (1) applies only so far as the insufficiency is attributable to the amendment.
- (3) Where a notice is issued under subsection (1), the person who made the tax return may no longer amend it under section 41.
- (4) The person who made the tax return must pay any amount, or additional amount, of devolved tax payable as a result of the amendment before the end of the period of 30 days beginning with the day on which notice of the amendment is issued.
- (5) For the purposes of this section and section 46 the period during which an enquiry into a tax return is in progress is the whole of the period –
 - (a) beginning with the day on which notice of enquiry into the tax return is issued, and
 - (b) ending with the day on which the enquiry is completed (see section 50).

*Referral during enquiry***46 Referral of questions to tribunal during enquiry**

- (1) At any time when an enquiry is in progress the person who made the tax return and WRA may jointly refer any question arising in connection with the subject-matter of the tax return to the tribunal.
- (2) The tribunal must determine any question referred to it.
- (3) More than one referral may be made under this section in relation to an enquiry.

47 Withdrawal of referral

WRA or the person who made the tax return may withdraw a referral made under section 46.

48 Effect of referral on enquiry

- (1) While proceedings on a referral under section 46 are in progress in relation to an enquiry –

- (a) ni chaniateir dyroddi hysbysiad cau mewn perthynas â'r ymholiad (gweler adran 50), a
 - (b) ni chaniateir gwneud cais am gyfarwyddyd i ddyroddi hysbysiad cau (gweler adran 51).
- (2) Mae achos ynghylch atgyfeiriad yn mynd rhagddo—
- (a) pan fo atgyfeiriad wedi ei wneud a heb ei dynnu'n ôl, a
 - (b) pan na fo dyfarniad terfynol wedi ei wneud ynghylch y cwestiwn a atgyfeiriwyd.

49 Effaith dyfarniad

- (1) Mae dyfarniad o dan adran 46 yn rhwymo'r partïon i'r atgyfeiriad yn yr un ffordd, ac i'r un graddau, â phenderfyniad ar fater rhagarweiniol mewn apêl.
- (2) Rhaid i ACC roi ystyriaeth i'r dyfarniad—
 - (a) wrth ddod i gasgliadau ynghylch yr ymholiad, a
 - (b) wrth lunio unrhyw ddiwygiadau i'r ffurflen dreth a all fod yn ofynnol er mwyn rhoi effaith i'r casgliadau hynny.
- (3) Ni chaniateir ailedrych yn ystod apêl ar y cwestiwn y dyfarnwyd yn ei gylch, ac eithrio i'r graddau y gellid ailedrych arno os dyfarnwyd yn ei gylch fel mater rhagarweiniol mewn apêl.

Cwblhau ymholiad

50 Cwblhau ymholiad

- (1) Mae ymholiad wedi ei gwblhau pan fydd ACC yn dyroddi hysbysiad ("hysbysiad cau") i'r person a ddychwelodd y ffurflen dreth yn datgan—
 - (a) bod yr ymholiad wedi ei gwblhau, a
 - (b) casgliadau'r ymholiad.
- (2) Rhaid i hysbysiad cau naill ai—
 - (a) datgan nad yw'n ofynnol diwygio'r ffurflen dreth ym marn ACC, neu
 - (b) gwneud y diwygiadau i'r ffurflen dreth sy'n ofynnol er mwyn rhoi effaith i gasgliadau ACC.
- (3) Pan ddyroddir hysbysiad cau sy'n gwneud diwygiadau i ffurflen dreth, ni chaiff y person a ddychwelodd y ffurflen dreth ei diwygio mwyach o dan adran 41.
- (4) Rhaid i'r person a ddychwelodd y ffurflen dreth dalu swm, neu swm ychwanegol, o dreth ddatganoledig sydd i'w godi o ganlyniad i ddiwygiad a wnaed gan hysbysiad cau cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad.

51 Cyfarwyddyd i gwblhau ymholiad

- (1) Caiff y person a ddychwelodd y ffurflen dreth wneud cais i'r tribiwnlys am gyfarwyddyd bod hysbysiad cau i'w ddyroddi o fewn cyfnod penodedig.
- (2) Rhaid i'r tribiwnlys roi cyfarwyddyd oni bai ei fod yn fodlon fod gan ACC seiliau rhesymol dros beidio â rhoi hysbysiad cau o fewn y cyfnod hwnnw.

- (a) no closure notice may be issued in relation to the enquiry (see section 50), and
 - (b) no application may be made for a direction to issue a closure notice (see section 51).
- (2) Proceedings on a referral are in progress where –
- (a) a referral has been made and has not been withdrawn, and
 - (b) the question referred has not been finally determined.

49 Effect of determination

- (1) A determination under section 46 is binding on the parties to the referral in the same way, and to the same extent, as a decision on a preliminary issue in an appeal.
- (2) WRA must take the determination into account –
- (a) in reaching conclusions on the enquiry, and
 - (b) in the formulation of any amendments of the tax return that may be required to give effect to those conclusions.
- (3) The question determined may not be reopened on an appeal, except to the extent that it could be reopened if it had been determined as a preliminary issue in an appeal.

Completion of enquiry

50 Completion of enquiry

- (1) An enquiry is completed when WRA issues a notice (a “closure notice”) to the person who made the tax return stating –
- (a) that the enquiry is complete, and
 - (b) the conclusions reached in the enquiry.
- (2) A closure notice must either –
- (a) state that in WRA’s opinion no amendment of the tax return is required, or
 - (b) make the amendments of the tax return required to give effect to WRA’s conclusions.
- (3) Where a closure notice is issued which makes amendments of a tax return, the person who made the tax return may no longer amend it under section 41.
- (4) The person who made the tax return must pay an amount, or additional amount, of devolved tax chargeable as a result of an amendment made by a closure notice before the end of the period of 30 days beginning with the day on which the notice is issued.

51 Direction to complete enquiry

- (1) The person who made the tax return may make an application to the tribunal for a direction that a closure notice is to be issued within a specified period.
- (2) The tribunal must give a direction unless satisfied that WRA has reasonable grounds for not giving a closure notice within that period.

PENNOD 5**DYFARNIADAU ACC****52 Dyfarniad o'r dreth sydd i'w chodi os na ddychwelir ffurflen dreth**

- (1) Mae'r adran hon yn gymwys—
 - (a) pan fo gan ACC reswm i gredu bod treth ddatganoledig i'w chodi ar berson,
 - (b) pan na fo'r person wedi dychwelyd ffurflen dreth mewn perthynas â'r dreth ddatganoledig sydd i'w chodi, ac
 - (c) pan fo'r dyddiad ffeilio perthnasol wedi mynd heibio.
- (2) Ystyr "y dyddiad ffeilio perthnasol" yw'r dyddiad erbyn pryd y mae ACC yn credu yr oedd yn ofynnol dychwelyd ffurflen dreth.
- (3) Caiff ACC wneud dyfarniad ("dyfarniad ACC") ynghylch swm y dreth ddatganoledig sydd i'w chodi ar y person, ym marn ACC.
- (4) Rhaid dyroddi hysbysiad am y dyfarniad i'r person.
- (5) Rhaid i'r person dalu'r dreth ddatganoledig sy'n daladwy o ganlyniad i ddyfarniad ACC cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir hysbysiad am y dyfarniad.
- (6) Ni chaniateir gwneud dyfarniad ACC dros 4 blynedd ar ôl y dyddiad perthnasol.
- (7) Y dyddiad perthnasol yw—
 - (a) y dyddiad ffeilio perthnasol, neu
 - (b) unrhyw ddyddiad arall y caiff Gweinidogion Cymru ei ragnodi drwy reoliadau.

53 Ffurflen dreth yn disodli dyfarniad

- (1) Os yw'r person yr oedd gan ACC reswm i gredu bod treth ddatganoledig i'w chodi arno yn dychwelyd ffurflen dreth mewn perthynas â'r dreth ar ôl i ddyfarniad ACC gael ei wneud, mae'r ffurflen yn disodli'r dyfarniad.
- (2) Ond nid yw is-adran (1) yn gymwys i ffurflen dreth a ddychwelwyd—
 - (a) dros 4 blynedd ar ôl i'r pŵer i wneud dyfarniad ACC ddod yn arferadwy gyntaf, neu
 - (b) dros 12 mis ar ôl y diwrnod y dyroddwyd hysbysiad am y dyfarniad, pa un bynnag sydd hwyraf.
- (3) Pan fo—
 - (a) achos wedi ei gychwyn i adennill unrhyw dreth ddatganoledig a godwyd gan ddyfarniad ACC, a
 - (b) ffurflen dreth yn disodli'r dyfarniad cyn i'r achos ddod i ben,

CHAPTER 5**WRA DETERMINATIONS****52 Determination of tax chargeable if no tax return made**

- (1) This section applies where—
 - (a) WRA has reason to believe that a person is chargeable to a devolved tax,
 - (b) the person has not made a tax return in relation to the devolved tax chargeable, and
 - (c) the relevant filing date has passed.
- (2) “The relevant filing date” means the date by which WRA believes a tax return was required to be made.
- (3) WRA may make a determination (a “WRA determination”) of the amount of devolved tax to which the person is, in WRA’s opinion, chargeable.
- (4) Notice of the determination must be issued to the person.
- (5) The person must pay the devolved tax payable as a result of the WRA determination before the end of the period of 30 days beginning with the day on which notice of the determination is issued.
- (6) No WRA determination may be made more than 4 years after the relevant date.
- (7) The relevant date is—
 - (a) the relevant filing date, or
 - (b) such other date as the Welsh Ministers may by regulations prescribe.

53 Determination superseded by tax return

- (1) If, after a WRA determination has been made, the person whom WRA had reason to believe was chargeable to a devolved tax makes a tax return with respect to the tax, the return supersedes the determination.
- (2) But subsection (1) does not apply to a tax return made—
 - (a) more than 4 years after the power to make a WRA determination first became exercisable, or
 - (b) more than 12 months after the day on which the notice of the determination was issued,whichever is the later.
- (3) Where—
 - (a) proceedings have been begun for the recovery of any devolved tax charged by a WRA determination, and
 - (b) before the proceedings are concluded the determination is superseded by a tax return,

caniateir parhau â'r achos fel pe bai'n achos i adennill cymaint o'r dreth ddatganoledig a godir gan y ffurflen dreth ag y mae'n ofynnol ei dalu ac nad yw wedi ei dalu eto.

PENNOD 6

ASESIADAU ACC

Asesu treth a gollir neu ad-daliad gormodol

54 **Asesu treth a gollir**

Os daw ACC i'r casgliad –

- (a) nad aseswyd swm o dreth ddatganoledig y dylid bod wedi ei asesu fel treth ddatganoledig sydd i'w chodi ar berson,
- (b) bod asesiad o'r dreth ddatganoledig sydd i'w chodi ar berson yn annigonol neu wedi dod yn annigonol, neu
- (c) bod ymwared mewn perthynas â threth ddatganoledig wedi ei hawlio neu wedi ei roi, sy'n ormodol neu wedi dod yn ormodol,

caiff ACC asesu'r swm neu'r swm pellach y dylid ei godi yn ei farn ef er mwyn gwneud iawn am y dreth ddatganoledig a gollir.

55 **Asesiad i adennill ad-daliad treth gormodol**

- (1) Os ad-dalwyd swm o dreth ddatganoledig i berson, ond na ddylid bod wedi ei ad-dalu iddo, caniateir asesu ac adennill y swm hwnnw fel pe bai'n dreth ddatganoledig nas talwyd.
- (2) Os gwnaed yr ad-daliad gyda llog, caiff y swm a asesir ac a adennillir gynnwys swm y llog na ddylid bod wedi ei dalu.

56 **Cyfeiriadau at "asesiad ACC"**

Yn y Ddeddf hon, ystyr "asesiad ACC" yw asesiad o dan adran 54 neu 55.

Gwneud asesiadau ACC

57 **Cyfeiriadau at y "trethdalwr"**

Yn adrannau 58 i 61, ystyr "trethdalwr" yw –

- (a) mewn perthynas ag asesiad ACC o dan adran 54, y person y mae'r dreth ddatganoledig i'w chodi arno,
- (b) mewn perthynas ag asesiad ACC o dan adran 55, y person a grybwyllir yno.

58 **Amodau ar gyfer gwneud asesiadau ACC**

(1) O ran asesiad ACC –

- (a) caniateir ei wneud yn y ddau achos a bennir yn is-adrannau (2) a (3) yn unig, a
- (b) ni chaniateir ei wneud yn yr amgylchiadau a bennir yn is-adran (4).

the proceedings may be continued as if they were proceedings for the recovery of so much of the devolved tax charged by the tax return as is required to be paid and has not yet been paid.

CHAPTER 6

WRA ASSESSMENTS

Assessment of loss of tax or of excessive repayment

54 Assessment where loss of tax

If WRA comes to the view that—

- (a) an amount of devolved tax that ought to have been assessed as devolved tax chargeable on a person has not been assessed,
- (b) an assessment of the devolved tax chargeable on a person is or has become insufficient, or
- (c) relief in respect of a devolved tax has been claimed or given that is or has become excessive,

WRA may make an assessment of the amount or further amount that ought in its opinion to be charged in order to make good the loss of devolved tax.

55 Assessment to recover excessive repayment of tax

- (1) If an amount of a devolved tax has been, but ought not to have been, repaid to a person that amount may be assessed and recovered as if it were unpaid devolved tax.
- (2) If the repayment was made with interest, the amount assessed and recovered may include the amount of interest that ought not to have been paid.

56 References to “WRA assessment”

In this Act, “WRA assessment” means an assessment under section 54 or 55.

Making WRA assessments

57 References to the “taxpayer”

In sections 58 to 61, “taxpayer” means—

- (a) in relation to a WRA assessment under section 54, the person chargeable to the devolved tax,
- (b) in relation to a WRA assessment under section 55, the person mentioned there.

58 Conditions for making WRA assessments

- (1) A WRA assessment—
 - (a) may be made only in the two cases specified in subsections (2) and (3), and
 - (b) may not be made in the circumstances specified in subsection (4).

- (2) Yr achos cyntaf yw pan fo'r sefyllfa a grybwyllir yn adran 54 neu 55 wedi ei pheri'n ddiotal neu'n fwriadol gan—
 - (a) y trethdalwr,
 - (b) person sy'n gweithredu ar ran y trethdalwr, neu
 - (c) person a oedd yn bartner yn yr un bartneriaeth â'r trethdalwr.
- (3) Yr ail achos yw—
 - (a) pan fo hawl ACC i ddyroddi hysbysiad ymholiad i ffurflen dreth wedi dod i ben, neu pan fo wedi cwblhau ei ymholiadau i ffurflen dreth, a
 - (b) ar yr adeg y daeth yr hawl honno i ben neu y cwblhaodd yr ymholiadau hynny, na ellid bod wedi disgwyl yn rhesymol i ACC fod yn ymwybodol o'r sefyllfa a grybwyllir yn adran 54 neu 55 ar sail gwybodaeth a ddarparwyd iddo cyn yr adeg honno.
- (4) Ni chaniateir gwneud asesiad ACC—
 - (a) os gellir priodoli'r sefyllfa a grybwyllir yn adran 54 neu 55 i gamgymeriad yn y ffurflen dreth o ran ar ba sail y dylid bod wedi cyfrifo'r rhwymedigaeth i'r dreth ddatganoledig, a
 - (b) os gwnaed y camgymeriad oherwydd bod y ffurflen dreth wedi ei dychwelyd ar y sail a oedd yn bodoli ar yr adeg y'i dychwelwyd, neu yn unol â'r arfer a oedd yn bodoli'n gyffredinol bryd hynny.

59 Terfynau amser ar gyfer asesiadau ACC

- (1) Ni chaniateir gwneud asesiad ACC dros 4 blynedd ar ôl y dyddiad perthnasol.
- (2) Ond caniateir gwneud asesiad ACC o drethdalwr hyd at 6 mlynedd ar ôl y dyddiad perthnasol mewn unrhyw achos sy'n cynnwys sefyllfa a grybwyllir yn adran 54 neu 55 sydd wedi ei pheri'n ddiotal gan y trethdalwr neu gan berson cysylltiedig.
- (3) A chaniateir gwneud asesiad ACC o drethdalwr hyd at 20 mlynedd ar ôl y dyddiad perthnasol mewn unrhyw achos sy'n cynnwys sefyllfa a grybwyllir yn adran 54 neu 55 sydd wedi ei pheri'n fwriadol gan y trethdalwr neu gan berson cysylltiedig.
- (4) Nid yw asesiad ACC o dan adran 55 oddi allan i'r cyfnod os caiff ei wneud o fewn y cyfnod o 12 mis sy'n dechrau â'r diwrnod y gwnaed yr ad-daliad o dan sylw.
- (5) Os yw'r trethdalwr wedi marw—
 - (a) rhaid gwneud unrhyw asesiad ACC o'r cynrychiolwyr personol cyn diwedd y cyfnod o 4 blynedd sy'n dechrau â dyddiad y farwolaeth, a
 - (b) ni chaniateir gwneud asesiad ACC mewn perthynas â dyddiad perthnasol dros 6 mlynedd cyn y dyddiad hwnnw.
- (6) Ni ellir gwrthwynebu gwneud asesiad ACC ar y sail fod y terfyn amser ar gyfer ei wneud wedi mynd heibio ond fel rhan o adolygiad o'r asesiad neu apêl yn ei erbyn.

- (2) The first case is where the situation mentioned in section 54 or 55 was brought about carelessly or deliberately by –
 - (a) the taxpayer,
 - (b) a person acting on the taxpayer’s behalf, or
 - (c) a person who was a partner in the same partnership as the taxpayer.
- (3) The second case is –
 - (a) where WRA has ceased to be entitled to issue a notice of enquiry into a tax return, or has completed its enquiries into a tax return, and
 - (b) at the time when it ceased to be so entitled or completed those enquiries, it could not reasonably have been expected to be aware of the situation mentioned in section 54 or 55 on the basis of information made available to it before that time.
- (4) No WRA assessment may be made if –
 - (a) the situation mentioned in section 54 or 55 is attributable to a mistake in the tax return as to the basis on which the devolved tax liability ought to have been calculated, and
 - (b) the mistake occurred because the tax return was made on the basis prevailing, or in accordance with the practice generally prevailing, at the time it was made.

59 Time limits for WRA assessments

- (1) No WRA assessment may be made more than 4 years after the relevant date.
- (2) But a WRA assessment of a taxpayer in any case involving a situation mentioned in section 54 or 55 brought about carelessly by the taxpayer or a related person may be made up to 6 years after the relevant date.
- (3) And a WRA assessment of a taxpayer in any case involving a situation mentioned in section 54 or 55 brought about deliberately by the taxpayer or a related person may be made up to 20 years after the relevant date.
- (4) A WRA assessment under section 55 is not out of time if it is made within the period of 12 months beginning with the day on which the repayment in question was made.
- (5) If the taxpayer has died –
 - (a) any WRA assessment on the personal representatives must be made before the end of the period of 4 years beginning with the date of the death, and
 - (b) a WRA assessment is not to be made in respect of a relevant date more than 6 years before that date.
- (6) Any objection to the making of a WRA assessment on the ground that the time limit for making it has expired can only be made on a review of or appeal against the assessment.

(7) Yn yr adran hon—

ystyr “dyddiad perthnasol” (“*relevant date*”) yw—

- (a) os dychwelwyd y ffurflen dreth ar ôl y dyddiad ffeilio, y diwrnod y dychwelwyd y ffurflen dreth, neu
- (b) fel arall, y dyddiad ffeilio;

ystyr “person cysylltiedig” (“*related person*”), mewn perthynas â’r trethdalwr, yw—

- (a) person sy’n gweithredu ar ran y trethdalwr, neu
- (b) person a oedd yn bartner yn yr un bartneriaeth â’r trethdalwr.

60 Sefyllfaoedd sydd wedi eu peri’n ddiotal neu’n fwriadol

- (1) Mae’r adran hon yn gymwys at ddibenion adrannau 58 a 59.
- (2) Caiff sefyllfa ei pheri’n ddiotal gan berson os yw’r person yn methu â chymryd gofal rhesymol i osgoi peri’r sefyllfa honno.
- (3) Pan fo—
 - (a) gwybodaeth yn cael ei darparu i ACC,
 - (b) y person a ddarparodd yr wybodaeth, neu’r person y’i darparwyd ar ei ran, yn darganfod yn nes ymlaen bod yr wybodaeth yn anghywir, ac
 - (c) y person hwnnw yn methu â chymryd camau rhesymol i hysbysu ACC,
 mae unrhyw sefyllfa sy’n cael ei pheri gan yr anghywirdeb i’w thrin fel pe bai wedi ei pheri’n ddiotal gan y person hwnnw.
- (4) Mae cyfeiriadau at sefyllfa sy’n cael ei pheri’n fwriadol gan berson yn cynnwys sefyllfa sy’n cael ei pheri o ganlyniad i anghywirdeb bwriadol mewn dogfen a roddir i ACC.

61 Y weithdrefn asesu

- (1) Rhaid dyroddi hysbysiad i’r trethdalwr am asesiad ACC.
- (2) Rhaid talu’r swm sy’n daladwy yn unol ag asesiad ACC cyn diwedd y cyfnod o 30 o ddiwrnodau sy’n dechrau â’r diwrnod y dyroddir yr hysbysiad am yr asesiad.
- (3) Ar ôl i hysbysiad am yr asesiad gael ei ddyroddi i’r trethdalwr, ni chaniateir addasu’r asesiad ac eithrio yn unol â darpariaethau datganedig unrhyw ddeddfiad.

PENNOD 7

YMWARED YN ACHOS ASESAD GORMODOL NEU DRETH A ORDALWYD

Asesiad dwbl

62 Hawlio ymwared yn achos asesiad dwbl

Caiff person sy’n credu bod treth ddatganoledig wedi ei hasesu ar y person hwnnw fwy nag unwaith mewn perthynas â’r un mater wneud hawliad i ACC am ymwared rhag unrhyw dreth a godir ddwywaith.

(7) In this section—

“related person” (*“person cysylltiedig”*), in relation to the taxpayer, means—

- (a) a person acting on the taxpayer’s behalf, or
- (b) a person who was a partner in the same partnership as the taxpayer;

“relevant date” (*“dyddiad perthnasol”*) means—

- (a) if the tax return was made after the filing date, the day on which the tax return was made, or
- (b) otherwise, the filing date.

60 Situations brought about carelessly or deliberately

- (1) This section applies for the purposes of sections 58 and 59.
- (2) A situation is brought about carelessly by a person if the person fails to take reasonable care to avoid bringing about that situation.
- (3) Where—
 - (a) information is provided to WRA,
 - (b) the person who provided the information, or the person on whose behalf it was provided, discovers some time later that the information was inaccurate, and
 - (c) that person fails to take reasonable steps to inform WRA,
 any situation brought about by the inaccuracy is to be treated as having been brought about carelessly by that person.
- (4) References to a situation brought about deliberately by a person include a situation brought about as a result of a deliberate inaccuracy in a document given to WRA.

61 Assessment procedure

- (1) Notice of a WRA assessment must be issued to the taxpayer.
- (2) The amount payable in accordance with a WRA assessment must be paid before the end of the period of 30 days beginning with the day on which the notice of the assessment is issued.
- (3) After notice of the assessment has been issued to the taxpayer, the assessment may not be altered except in accordance with the express provisions of any enactment.

CHAPTER 7

RELIEF IN CASE OF EXCESSIVE ASSESSMENT OR OVERPAID TAX

Double assessment

62 Claim for relief in case of double assessment

A person who believes that a devolved tax has been assessed on that person more than once in respect of the same matter may make a claim to WRA for relief against any double charge.

*Treth a ordalwyd etc.***63 Hawlio ymwared rhag treth a ordalwyd etc.**

- (1) Mae'r adran hon yn gymwys—
 - (a) pan fo person wedi talu swm o dreth ddatganoledig ond yn credu nad oedd y dreth ddatganoledig i'w chodi arno, neu
 - (b) pan aseswyd bod swm o dreth ddatganoledig i'w godi ar berson, neu pan fo dyfarniad wedi ei wneud bod swm o dreth ddatganoledig i'w godi ar berson, ond bod y person yn credu na ddylid codi'r dreth ddatganoledig arno.
- (2) Caiff y person wneud hawliad i ACC ad-dalu'r swm neu ei ryddhau ohono.
- (3) Pan fo'r adran hon yn gymwys, nid yw ACC yn rhwym i roi ymwared ac eithrio fel y darperir yn y Rhan hon neu drwy neu o dan unrhyw un neu ragor o ddarpariaethau eraill y Ddeddf hon.
- (4) At ddibenion yr adran hon ac adrannau 64 i 81, trinnir swm a delir gan un person ar ran person arall fel swm a dalwyd gan y person arall.

*Cyfoethogi anghyfiawn***64 Gwrthod hawliadau am ymwared o dan adran 63 oherwydd cyfoethogi anghyfiawn**

Nid oes angen i ACC roi effaith i hawliad am ymwared a wneir o dan adran 63 pe byddai ad-dalu neu ryddhau'r swm yn cyfoethogi'r hawlydd yn annheg, neu i'r graddau y byddai'n gwneud hynny.

65 Cyfoethogi anghyfiawn: darpariaeth bellach

- (1) Mae'r adran hon yn gymwys—
 - (a) pan fo swm a dalwyd ar ffurf treth ddatganoledig a fyddai (ar wahân i adran 64) i'w ad-dalu i unrhyw berson ("y trethdalwr") neu y byddai person o'r fath i'w ryddhau ohono, a
 - (b) pan fo holl gost neu ran o gost talu'r swm hwnnw i ACC wedi ei hysgwyddo, at ddibenion ymarferol, gan berson heblaw'r trethdalwr.
- (2) Pan fo, mewn achos y mae'r adran hon yn gymwys iddo, golled neu niwed wedi dod i ran y trethdalwr, neu y gallai colled neu niwed ddod i'w ran, o ganlyniad i ragdybiaethau anghywir a wnaed yn achos y trethdalwr am y ffordd y mae unrhyw ddarpariaethau yn ymwneud â threth ddatganoledig yn gweithredu, mae'r golled honno i'w diystyru neu'r niwed hwnnw i'w ddiystyru, ac eithrio i raddau'r swm sydd wedi ei feintioli, wrth wneud unrhyw ddyfarniad—
 - (a) o ba un a fyddai neu i ba raddau y byddai ad-dalu swm i'r trethdalwr neu ei ryddhau ohono yn cyfoethogi'r trethdalwr, neu
 - (b) o ba un a fyddai neu i ba raddau y byddai unrhyw gyfoethogiad o ran y trethdalwr yn annheg.

*Overpaid tax etc.***63 Claim for relief for overpaid tax etc.**

- (1) This section applies where—
 - (a) a person has paid an amount by way of a devolved tax but believes the devolved tax was not chargeable, or
 - (b) a person has been assessed as chargeable to an amount of a devolved tax, or a determination has been made that a person is chargeable to an amount of a devolved tax, but the person believes the devolved tax is not chargeable.
- (2) The person may make a claim to WRA for the amount to be repaid or discharged.
- (3) Where this section applies, WRA is not liable to give relief except as provided in this Part or by or under any other provision of this Act.
- (4) For the purposes of this section and sections 64 to 81, an amount paid by one person on behalf of another is treated as paid by the other person.

*Unjustified enrichment***64 Disallowing claims for relief under section 63 due to unjustified enrichment**

WRA need not give effect to a claim for relief made under section 63 if, or to the extent that, repayment or discharge of the amount would unjustly enrich the claimant.

65 Unjustified enrichment: further provision

- (1) This section applies where—
 - (a) there is an amount paid by way of a devolved tax which (apart from section 64) would fall to be repaid or discharged to any person (“the taxpayer”), and
 - (b) the whole or a part of the cost of the payment of that amount to WRA has, for practical purposes, been borne by a person other than the taxpayer.
- (2) Where, in a case to which this section applies, loss or damage has been or may be incurred by the taxpayer as a result of mistaken assumptions made in the taxpayer’s case about the operation of any provisions relating to a devolved tax, that loss or damage is to be disregarded, except to the extent of the quantified amount, in the making of any determination—
 - (a) of whether or to what extent the repayment or discharge of an amount to the taxpayer would enrich the taxpayer, or
 - (b) of whether or to what extent any enrichment of the taxpayer would be unjust.

- (3) Yn is-adran (2) ystyr “y swm sydd wedi ei feintoli” yw’r swm (os o gwbl) y mae’r trethdalwr yn dangos ei fod y swm a fyddai’n digolledu’r trethdalwr yn briodol am golled neu niwed y dengys y trethdalwr iddo ddod i ran y trethdalwr yn sgil gwneud y rhagdybiaethau anghywir.
- (4) Mae’r cyfeiriad yn is-adran (2) at ddarpariaethau sy’n ymwneud â threth ddatganoledig yn gyfeiriad at unrhyw ddarpariaethau –
 - (a) mewn unrhyw ddeddfiad neu ddeddfwriaeth yr UE (boed mewn grym o hyd ai peidio) sy’n berthnasol i’r dreth ddatganoledig neu i unrhyw fater sy’n gysylltiedig â hi, neu
 - (b) mewn unrhyw hysbysiad a gyhoeddir gan ACC o dan neu at ddibenion unrhyw ddeddfiad o’r fath.

66 Cyfoethogi anghyfiawn: trefniadau talu’n ôl

- (1) Caiff Gweinidogion Cymru wneud darpariaeth drwy reoliadau i drefniadau talu’n ôl a wneir gan unrhyw berson gael eu diystyru at ddibenion adran 64 ac eithrio pan fo’r trefniadau –
 - (a) yn cynnwys unrhyw ddarpariaeth a gaiff ei rhagnodi gan y rheoliadau, a
 - (b) wedi eu cefnogi gan unrhyw ymrwymadau i gydymffurfio â darpariaethau’r trefniadau ag y bo’n ofynnol eu rhoi i ACC yn ôl y rheoliadau.
- (2) Yn yr adran hon, ystyr “trefniadau talu’n ôl” yw unrhyw drefniadau at ddibenion hawliad o dan adran 63 –
 - (a) a wneir gan unrhyw berson at ddiben sicrhau na chaiff y person ei gyfoethogi’n annheg yn sgil ad-dalu neu ryddhau unrhyw swm yn unol â’r hawliad, a
 - (b) sy’n darparu ar gyfer talu’n ôl i bersonau sydd at ddibenion ymarferol wedi ysgwyddo holl gost neu ran o gost y taliad gwreiddiol o’r swm hwnnw i ACC.
- (3) Mae’r ddarpariaeth a gaiff ei rhagnodi drwy reoliadau o dan yr adran hon ar gyfer ei chynnwys mewn trefniadau talu’n ôl yn cynnwys yn benodol –
 - (a) darpariaeth sy’n gwneud taliad yn ôl o’r math a ddarperir ar ei gyfer yn y trefniadau yn ofynnol o fewn unrhyw gyfnod ar ôl yr ad-daliad y mae’n ymwneud ag ef a bennir yn y rheoliadau;
 - (b) darpariaeth ar gyfer ad-dalu symiau i ACC pan na fo’r symiau hynny yn cael eu talu’n ôl yn unol â’r trefniadau;
 - (c) darpariaeth sy’n ei gwneud yn ofynnol bod llog a delir gan ACC ar unrhyw swm a ad-delir ganddo i’w drin yn yr un ffordd â’r swm hwnnw at ddibenion unrhyw ofyniad o dan y trefniadau i dalu personau yn ôl neu i ad-dalu ACC;
 - (d) darpariaeth sy’n ei gwneud yn ofynnol bod unrhyw gofnodion sy’n ymwneud â dilyn y trefniadau a ddisgrifir yn y rheoliadau yn cael eu cadw a’u darparu i ACC.
- (4) Caiff rheoliadau o dan yr adran hon osod rhwymedigaethau ar bersonau a bennir yn y rheoliadau –
 - (a) i wneud yr ad-daliadau i ACC y mae’n ofynnol iddynt eu gwneud yn unol ag unrhyw ddarpariaethau sydd wedi eu cynnwys mewn unrhyw drefniadau talu’n ôl yn rhinwedd is-adran (3)(b) neu (c);

- (3) In subsection (2) “the quantified amount” means the amount (if any) which is shown by the taxpayer to constitute the amount that would appropriately compensate the taxpayer for loss or damage shown by the taxpayer to have resulted to the taxpayer from the making of the mistaken assumptions.
- (4) The reference in subsection (2) to provisions relating to a devolved tax is a reference to any provisions of –
 - (a) any enactment or EU legislation (whether or not still in force) which relates to the devolved tax or to any matter connected with it, or
 - (b) any notice published by WRA under or for the purposes of any such enactment.

66 Unjustified enrichment: reimbursement arrangements

- (1) The Welsh Ministers may by regulations make provision for reimbursement arrangements made by any person to be disregarded for the purposes of section 64 except where the arrangements –
 - (a) contain such provision as may be prescribed by the regulations, and
 - (b) are supported by such undertakings to comply with the provisions of the arrangements as may be required by the regulations to be given to WRA.
- (2) In this section, “reimbursement arrangements” means any arrangements for the purposes of a claim under section 63 which –
 - (a) are made by any person for the purpose of securing that the person is not unjustly enriched by the repayment or discharge of any amount in pursuance of the claim, and
 - (b) provide for the reimbursement of persons who have for practical purposes borne the whole or any part of the cost of the original payment of that amount to WRA.
- (3) The provision that may be prescribed by regulations under this section to be contained in reimbursement arrangements includes in particular –
 - (a) provision requiring a reimbursement for which the arrangements provide to be made within such period after the repayment to which it relates as may be specified in the regulations;
 - (b) provision for the repayment of amounts to WRA where those amounts are not reimbursed in accordance with the arrangements;
 - (c) provision requiring interest paid by WRA on any amount repaid by it to be treated in the same way as that amount for the purposes of any requirement under the arrangements to make reimbursement or to repay WRA;
 - (d) provision requiring such records relating to the carrying out of the arrangements as may be described in the regulations to be kept and produced to WRA.
- (4) Regulations under this section may impose obligations on persons specified in the regulations –
 - (a) to make the repayments to WRA that they are required to make in pursuance of any provisions contained in any reimbursement arrangements by virtue of subsection (3)(b) or (c);

- (b) i gydymffurfio ag unrhyw ofynion sydd wedi eu cynnwys mewn unrhyw drefniadau o'r fath yn rhinwedd is-adran (3)(d).
- (5) Caiff rheoliadau o dan yr adran hon wneud darpariaeth ynghylch ym mha ffurf a modd, a phryd, y mae ymrwymadau i'w rhoi i ACC yn unol â'r rheoliadau a chaiff unrhyw ddarpariaeth o'r fath ganiatáu i ACC benderfynu ynghylch y materion hynny yn unol â'r rheoliadau.
- (6) Caiff rheoliadau o dan yr adran hon wneud darpariaeth ynghylch cosbau pan fo person yn torri rhwymedigaeth a osodir yn rhinwedd is-adran (4).
- (7) Caiff y rheoliadau wneud darpariaeth yn benodol –
- (a) ynghylch yr amgylchiadau pan gyfyd rhwymedigaeth i gosb;
 - (b) ynghylch symiau cosbau;
 - (c) ar gyfer cosbau penodedig, cosbau dyddiol a chosbau a gyfrifir drwy gyfeirio at symiau'r ad-daliadau y byddai'r person wedi bod yn agored i'w gwneud i ACC pe byddai'r rhwymedigaeth wedi ei thorri;
 - (d) ynghylch y weithdrefn ar gyfer asesu cosbau;
 - (e) ynghylch adolygiadau o gosbau neu apelau yn eu herbyn;
 - (f) ynghylch gorfodi cosbau.
- (8) Ond ni chaiff y rheoliadau greu troseddau.
- (9) Caiff rheoliadau a wneir yn rhinwedd is-adran (6) ddiwygio unrhyw ddeddfiad (gan gynnwys y Ddeddf hon).
- (10) Nid yw rheoliadau a wneir felly yn gymwys i fethiant sy'n dechrau cyn y diwrnod y daw'r rheoliadau i rym.

Seiliau eraill dros wrthod hawliadau

67 Achosion pan na fo angen i ACC roi effaith i hawliad

- (1) Nid oes angen i ACC roi effaith i hawliad am ymwared a wneir o dan adran 63 os yw'r hawliad yn dod o fewn achos a ddisgrifir yn yr adran hon, neu i'r graddau y mae'n gwneud hynny.
- (2) Achos 1 yw pan fo'r swm o dreth ddatganoledig a dalwyd, neu sy'n agored i'w dalu, yn ormodol oherwydd –
- (a) camgymeriad mewn hawliad, neu
 - (b) camgymeriad o ran gwneud hawliad, neu fethu â gwneud hawliad.
- (3) Achos 2 yw pan fo'r hawlydd yn gallu ceisio ymwared drwy gymryd camau eraill o dan y Rhan hon, neu pan fydd yn gallu gwneud hynny.
- (4) Achos 3 yw –
- (a) pan allai'r hawlydd fod wedi ceisio ymwared drwy gymryd camau o'r fath o fewn cyfnod sydd wedi dod i ben erbyn hyn, a
 - (b) pan wyddai'r hawlydd neu pan ddylai'n rhesymol fod wedi gwybod, cyn diwedd y cyfnod hwnnw, bod ymwared o'r fath ar gael.

- (b) to comply with any requirements contained in any such arrangements by virtue of subsection (3)(d).
- (5) Regulations under this section may make provision for the form and manner in which, and the times at which, undertakings are to be given to WRA in accordance with the regulations and any such provision may allow for those matters to be determined by WRA in accordance with the regulations.
- (6) Regulations under this section may make provision for penalties where a person breaches an obligation imposed by virtue of subsection (4).
- (7) The regulations may in particular make provision—
 - (a) about the circumstances in which liability to a penalty is incurred;
 - (b) about the amounts of penalties;
 - (c) for fixed penalties, daily penalties and penalties calculated by reference to the amount of repayments which the person would have been liable to make to WRA if the obligation had been breached;
 - (d) about the procedure for assessing penalties;
 - (e) about reviews of or appeals against penalties;
 - (f) about enforcing penalties.
- (8) But the regulations may not create criminal offences.
- (9) Regulations made by virtue of subsection (6) may amend any enactment (including this Act).
- (10) Regulations so made do not apply to a failure beginning before the day on which the regulations come into force.

Other grounds for disallowing claims

67 Cases in which WRA need not give effect to a claim

- (1) WRA need not give effect to a claim for relief made under section 63 if, or to the extent that, the claim falls within a case described in this section.
- (2) Case 1 is where the amount of a devolved tax paid, or liable to be paid, is excessive because of—
 - (a) a mistake in a claim, or
 - (b) a mistake consisting of making, or failing to make, a claim.
- (3) Case 2 is where the claimant is or will be able to seek relief by taking other steps under this Part.
- (4) Case 3 is where the claimant—
 - (a) could have sought relief by taking such steps within a period that has now expired, and
 - (b) knew or ought reasonably to have known, before the end of that period, that such relief was available.

- (5) Achos 4 yw pan wneir yr hawliad ar seiliau –
- (a) sydd wedi eu rhoi gerbron y tribiwnlys yn ystod apêl gan yr hawlydd sy'n ymwneud â'r swm a dalwyd neu'r swm sy'n agored i'w dalu, neu
 - (b) sydd wedi eu rhoi gerbron ACC yn ystod adolygiad gan yr hawlydd sy'n ymwneud â'r swm a dalwyd neu'r swm sy'n agored i'w dalu, sy'n cael ei drin fel pe bai wedi ei ddyfarnu gan y tribiwnlys yn rhinwedd adran 184.
- (6) Achos 5 yw pan wyddai'r hawlydd, neu pan ddylai'n rhesymol fod wedi gwybod, am y seiliau ar gyfer yr hawliad cyn y diweddaraf o'r canlynol –
- (a) y diwrnod pan ddyfarnodd y tribiwnlys ynghylch apêl berthnasol y gellid bod wedi cyflwyno'r sail fel rhan ohoni (neu'r dyddiad y mae i'w thrin fel pe bai wedi ei dyfarnu felly);
 - (b) y diwrnod pan dynnodd yr hawlydd apêl berthnasol i'r tribiwnlys yn ôl;
 - (c) diwedd y cyfnod pan oedd gan yr hawlydd hawl i wneud apêl berthnasol i'r tribiwnlys.
- (7) Yn is-adran (6), ystyr "apêl berthnasol" yw apêl gan yr hawlydd sy'n ymwneud â'r swm a dalwyd neu'r swm sy'n agored i'w dalu.
- (8) Achos 6 yw pan dalwyd y swm o dan sylw neu pan fo'n agored i'w dalu –
- (a) o ganlyniad i achos sy'n gorfodi talu'r swm hwnnw a ddygwyd yn erbyn yr hawlydd gan ACC, neu
 - (b) yn unol â chytundeb rhwng yr hawlydd ac ACC sy'n setlo achos o'r fath.
- (9) Achos 7 yw –
- (a) pan fo'r swm a dalwyd, neu'r swm sy'n agored i'w dalu, yn ormodol oherwydd camgymeriad wrth gyfrifo rhwymedigaeth yr hawlydd i dreth ddatganoledig, a
 - (b) pan wnaed y camgymeriad oherwydd bod rhwymedigaeth wedi ei chyfrifo yn unol â'r arfer a oedd yn bodoli'n gyffredinol ar y pryd.
- (10) Nid yw achos 7 yn gymwys pan fo'r swm a dalwyd, neu'r swm sy'n agored i'w dalu, yn dreth ddatganoledig sydd wedi ei chodi'n groes i gyfraith yr UE.
- (11) At ddibenion is-adran (10), caiff swm o dreth ddatganoledig ei chodi'n groes i gyfraith yr UE os yw'r dreth ddatganoledig a godir, yn yr amgylchiadau o dan sylw, yn groes i –
- (a) y darpariaethau sy'n ymwneud â rhydd symudiad nwyddau, personau, gwasanaethau a chyfalaf yn Nheitlau II a IV o Ran 3 o'r Cytuniad ar Weithrediad yr Undeb Ewropeaidd, neu
 - (b) darpariaethau unrhyw gytuniad dilynol sy'n disodli'r darpariaethau a grybwyllir ym mharagraff (a).

PENNOD 8

GWEITHDREFN AR GYFER GWNEUD HAWLIADAU ETC.

68 Gwneud hawliadau

- (1) Rhaid gwneud hawliad o dan adran 62 neu 63 ar unrhyw ffurf a bennir gan ACC.

- (5) Case 4 is where the claim is made on grounds that—
 - (a) have been put to the tribunal in the course of an appeal by the claimant relating to the amount paid or liable to be paid, or
 - (b) have been put to WRA in the course of a review by the claimant relating to the amount paid or liable to be paid that is treated as having been determined by the tribunal by virtue of section 184.
- (6) Case 5 is where the claimant knew, or ought reasonably to have known, of the grounds for the claim before the latest of the following—
 - (a) the day on which a relevant appeal in the course of which the ground could have been put forward was determined by the tribunal (or is treated as having been so determined);
 - (b) the day on which the claimant withdrew a relevant appeal to the tribunal;
 - (c) the end of the period in which the claimant was entitled to make a relevant appeal to the tribunal.
- (7) In subsection (6), “relevant appeal” means an appeal by the claimant relating to the amount paid or liable to be paid.
- (8) Case 6 is where the amount in question was paid or is liable to be paid—
 - (a) in consequence of proceedings enforcing the payment of that amount brought against the claimant by WRA, or
 - (b) in accordance with an agreement between the claimant and WRA settling such proceedings.
- (9) Case 7 is where—
 - (a) the amount paid, or liable to be paid, is excessive by reason of a mistake in calculating the claimant’s liability to devolved tax, and
 - (b) the mistake occurred because liability was calculated in accordance with the practice generally prevailing at the time.
- (10) Case 7 does not apply where the amount paid, or liable to be paid, is devolved tax which has been charged contrary to EU law.
- (11) For the purposes of subsection (10), an amount of devolved tax is charged contrary to EU law if, in the circumstances in question, the charge to devolved tax is contrary to—
 - (a) the provisions relating to the free movement of goods, persons, services and capital in Titles II and IV of Part 3 of the Treaty on the Functioning of the European Union, or
 - (b) the provisions of any subsequent treaty replacing the provisions mentioned in paragraph (a).

CHAPTER 8

PROCEDURE FOR MAKING CLAIMS ETC.

68 Making claims

- (1) A claim under section 62 or 63 must be made in such form as WRA may determine.

- (2) Rhaid i'r ffurflen hawlio ddarparu ar gyfer datganiad i'r perwyl bod yr holl fanylion a roddwyd ar y ffurflen wedi eu datgan yn gywir hyd eithaf gwybodaeth a chred yr hawlydd.
- (3) Caiff y ffurflen hawlio wneud y canlynol yn ofynnol –
 - (a) datganiad o'r swm o dreth ddatganoledig y bydd yn ofynnol ei ryddhau neu ei ad-dalu er mwyn rhoi effaith i'r hawliad;
 - (b) unrhyw wybodaeth sy'n rhesymol ofynnol at ddiben penderfynu a yw'r hawliad yn gywir, ac os felly, i ba raddau y mae'n gywir;
 - (c) darparu gyda'r hawliad unrhyw ddatganiadau a dogfennau, sy'n ymwneud â'r wybodaeth sydd wedi ei chynnwys yn yr hawliad, sy'n rhesymol ofynnol at y diben a grybwyllir ym mharagraff (b).
- (4) Ni chaniateir hawlio ad-daliad o dreth ddatganoledig oni bai bod gan yr hawlydd dystiolaeth ddogfennol bod y dreth ddatganoledig wedi ei thalu.
- (5) Ni chaniateir gwneud hawliad o dan adran 63 drwy ei gynnwys mewn ffurflen dreth.

69 Dyletswydd i gadw cofnodion a'u storio'n ddiogel

- (1) Rhaid i berson sy'n gwneud hawliad o dan adran 62 neu 63 –
 - (a) bod wedi cadw unrhyw gofnodion y mae eu hangen er mwyn galluogi'r person i wneud hawliad cywir a chyflawn, a
 - (b) storio'r cofnodion hynny yn ddiogel yn unol â'r adran hon.
- (2) Rhaid storio'r cofnodion yn ddiogel hyd yr olaf o'r canlynol –
 - (a) (ac eithrio pan fo paragraff (b) neu (c) yn gymwys) diwedd y cyfnod o 12 mis sy'n dechrau â'r diwrnod y gwnaed yr hawliad;
 - (b) pan fo ymholiad i'r hawliad, neu i ddiwygiad i'r hawliad, y diwrnod y cwblheir yr ymholiad;
 - (c) pan fo'r hawliad wedi ei ddiwygio ac nad oes ymholiad i'r diwygiad, y diwrnod pan fo pŵer ACC i gynnal ymholiad i'r diwygiad yn dod i ben.
- (3) Caiff Gweinidogion Cymru drwy reoliadau –
 - (a) darparu bod y cofnodion y mae'n ofynnol eu cadw a'u storio'n ddiogel o dan yr adran hon yn cynnwys cofnodion o ddisgrifiad a ragnodir gan y rheoliadau, neu ddarparu nad ydynt yn cynnwys cofnodion o'r fath;
 - (b) rhagnodi disgrifiadau o ddogfennau ategol y mae'n ofynnol eu cadw o dan yr adran hon.
- (4) Caiff rheoliadau o dan yr adran hon wneud darpariaeth drwy gyfeirio at bethau a bennir mewn hysbysiad a gyhoeddir gan ACC yn unol â'r rheoliadau (ac nad yw wedi ei dynnu'n ôl gan hysbysiad dilynol).
- (5) Mae "dogfennau ategol" yn cynnwys cyfrifon, llyfrau, gweithredoedd, contractau, talebau a derbynebau.

- (2) The form of claim must provide for a declaration to the effect that all the particulars given in the form are correctly stated to the best of the claimant's information and belief.
- (3) The form of claim may require –
 - (a) a statement of the amount of devolved tax that will be required to be discharged or repaid in order to give effect to the claim;
 - (b) such information as is reasonably required for the purpose of determining whether and, if so, the extent to which the claim is correct;
 - (c) the delivery with the claim of such statements and documents, relating to the information contained in the claim, as are reasonably required for the purpose mentioned in paragraph (b).
- (4) A claim for repayment of devolved tax may not be made unless the claimant has documentary evidence that the devolved tax has been paid.
- (5) A claim under section 63 may not be made by being included in a tax return.

69 Duty to keep and preserve records

- (1) A person making a claim under section 62 or 63 must –
 - (a) have kept any records that are needed to enable the person to make a correct and complete claim, and
 - (b) preserve those records in accordance with this section.
- (2) The records must be preserved until the latest of the following –
 - (a) (except where paragraph (b) or (c) applies) the end of the period of 12 months beginning with the day on which the claim was made;
 - (b) where there is an enquiry into the claim, or into an amendment of the claim, the day on which the enquiry is completed;
 - (c) where the claim is amended and there is no enquiry into the amendment, the day on which WRA ceases to have power to enquire into the amendment.
- (3) The Welsh Ministers may by regulations –
 - (a) provide that the records required to be kept and preserved under this section include, or do not include, records of a description prescribed by the regulations;
 - (b) prescribe descriptions of supporting documents that are required to be kept under this section.
- (4) Regulations under this section may make provision by reference to things specified in a notice published by WRA in accordance with the regulations (and not withdrawn by a subsequent notice).
- (5) "Supporting documents" includes accounts, books, deeds, contracts, vouchers and receipts.

70 Storio gwybodaeth etc. yn ddiogel

Caiff y ddyletswydd o dan adran 69 i storio cofnodion yn ddiogel ei bodloni—

- (a) drwy eu storio'n ddiogel ar unrhyw ffurf ac mewn unrhyw fodd, neu
- (b) drwy storio'r wybodaeth sydd ynddynt yn ddiogel ar unrhyw ffurf ac mewn unrhyw fodd, yn ddarostyngedig i unrhyw amodau neu eithriadau a ragnodir drwy reoliadau a wneir gan Weinidogion Cymru.

71 Hawlydd yn diwygio hawliad

- (1) Caiff person sydd wedi gwneud hawliad o dan adran 62 neu 63 ddiwygio'r hawliad drwy roi hysbysiad i ACC.
- (2) Ni chaniateir gwneud diwygiad o'r fath—
 - (a) dros 12 mis ar ôl y diwrnod y gwnaed yr hawliad, neu
 - (b) os yw ACC yn dyroddi hysbysiad o dan adran 74, yn ystod y cyfnod—
 - (i) sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad, a
 - (ii) sy'n dod i ben â'r diwrnod y caiff yr ymholiad o dan yr adran honno ei gwblhau.

72 ACC yn cywiro hawliad

- (1) Caiff ACC ddiwygio hawliad drwy ddyroddi hysbysiad i'r hawlydd er mwyn cywiro gwallau neu hepgoriadau amlwg yn yr hawliad (boed wallau o ran egwyddor, camgymeriadau rhifyddol neu fel arall).
- (2) Ni chaniateir gwneud cywiriad o'r fath—
 - (a) dros 9 mis ar ôl y diwrnod y gwnaed yr hawliad, neu
 - (b) os yw ACC yn dyroddi hysbysiad o dan adran 74, yn ystod y cyfnod—
 - (i) sy'n dechrau â'r diwrnod y dyroddir hysbysiad, a
 - (ii) sy'n dod i ben â'r diwrnod y caiff yr ymholiad o dan yr adran honno ei gwblhau.
- (3) Nid oes unrhyw effaith i gywiriad o dan yr adran hon os yw'r hawlydd, o fewn y cyfnod o 3 mis sy'n dechrau â'r diwrnod yn dilyn y diwrnod y dyroddir hysbysiad am y cywiriad, yn rhoi hysbysiad i ACC yn gwrthod y cywiriad.

73 Rhoi effaith i hawliadau a diwygiadau

- (1) Cyn gynted ag y bo'n ymarferol ar ôl i hawliad gael ei wneud, ei ddiwygio neu ei gywiro—
 - (a) rhaid i ACC ddyroddi hysbysiad am ei benderfyniad i'r hawlydd, a
 - (b) pan fo ACC yn penderfynu rhoi effaith i'r hawliad neu'r diwygiad (boed yn rhannol neu'n llawn), rhaid iddo wneud hynny drwy ryddhau'r hawlydd o dreth ddatganoledig neu ei had-dalu iddo.

70 Preservation of information etc.

The duty under section 69 to preserve records may be satisfied –

- (a) by preserving them in any form and by any means, or
- (b) by preserving the information contained in them in any form and by any means, subject to any conditions or exceptions prescribed by regulations made by the Welsh Ministers.

71 Amendment of claim by claimant

- (1) A person who has made a claim under section 62 or 63 may amend the claim by giving notice to WRA.
- (2) No such amendment may be made –
 - (a) more than 12 months after the day on which the claim was made, or
 - (b) if WRA issues a notice under section 74, during the period –
 - (i) beginning with the day on which the notice is issued, and
 - (ii) ending with the day on which the enquiry under that section is completed.

72 Correction of claim by WRA

- (1) WRA may by issuing notice to the claimant amend a claim so as to correct obvious errors or omissions in the claim (whether errors of principle, arithmetical mistakes or otherwise).
- (2) No such correction may be made –
 - (a) more than 9 months after the day on which the claim was made, or
 - (b) if WRA issues a notice under section 74, during the period –
 - (i) beginning with the day on which notice is issued, and
 - (ii) ending with the day on which the enquiry under that section is completed.
- (3) A correction under this section has no effect if, within the period of 3 months beginning with the day following that on which the notice of correction is issued, the claimant gives a notice to WRA rejecting the correction.

73 Giving effect to claims and amendments

- (1) As soon as practicable after a claim is made, amended or corrected –
 - (a) WRA must issue notice of its decision to the claimant, and
 - (b) where WRA decides to give effect to the claim or amendment (whether in part or in full), it must do so by discharge or repayment of devolved tax.

- (2) Pan fo ACC yn gwneud ymholiad ynghylch hawliad neu ddiwygiad –
- (a) nid yw is-adran (1) yn gymwys hyd oni ddyroddir hysbysiad cau o dan adran 75, ac yna mae'n gymwys yn ddarostyngedig i adran 77, ond
 - (b) caiff ACC roi effaith i'r hawliad neu'r diwygiad unrhyw bryd cyn hynny, ar sail dros dro, i unrhyw raddau y mae'n eu hystyried yn briodol.

74 Hysbysiad ymholiad

- (1) Caiff ACC wneud ymholiad i hawliad person neu i'w ddiwygiad o hawliad os yw'n dyroddi hysbysiad i'r hawlydd o'i fwriad i wneud hynny ("hysbysiad ymholiad") cyn diwedd y cyfnod o 12 mis sy'n dechrau â'r diwrnod ar ôl y diwrnod y gwnaed yr hawliad neu'r diwygiad.
- (2) Ni chaiff hawliad neu ddiwygiad a fu'n destun un hysbysiad ymholiad fod yn destun un arall.

75 Cwblhau ymholiad

- (1) Mae ymholiad wedi ei gwblhau pan fydd ACC yn dyroddi hysbysiad ("hysbysiad cau") i'r hawlydd yn datgan –
 - (a) bod yr ymholiad wedi ei gwblhau, a
 - (b) casgliadau'r ymholiad.
- (2) Rhaid i hysbysiad cau naill ai –
 - (a) datgan nad oes angen diwygio'r hawliad ym marn ACC, neu
 - (b) os yw'r hawliad yn annigonol neu'n ormodol ym marn ACC, diwygio'r hawliad er mwyn gwneud iawn am y diffyg neu'r gormodedd, neu ddileu'r diffyg neu'r gormodedd.
- (3) Yn achos ymholiad i ddiwygiad o hawliad, nid yw is-adran (2)(b) yn gymwys ond i'r graddau y gellir priodoli'r diffyg neu'r gormodedd i'r diwygiad.

76 Cyfarwyddyd i gwblhau ymholiad

- (1) Caiff yr hawlydd wneud cais i'r tribiwnlys am gyfarwyddyd bod hysbysiad cau i'w ddyroddi o fewn cyfnod penodedig.
- (2) Rhaid i'r tribiwnlys roi cyfarwyddyd oni bai ei fod yn fodlon bod gan ACC seiliau rhesymol dros beidio â dyroddi hysbysiad cau o fewn y cyfnod penodedig.

77 Rhoi effaith i ddiwygiadau o dan adran 75

- (1) Rhaid i ACC, o fewn 30 o ddiwrnodau ar ôl y diwrnod y dyroddir hysbysiad o dan adran 75(2)(b) roi effaith i'r diwygiad drwy wneud unrhyw addasiad a all fod yn angenrheidiol, boed –
 - (a) ar ffurf asesiad o'r hawlydd, neu
 - (b) drwy ad-dalu treth ddatganoledig neu ryddhau'r hawlydd ohoni.
- (2) Nid yw asesiad a wneir o dan is-adran (1) oddi allan i'r cyfnod os caiff ei wneud o fewn y cyfnod a grybwyllir yn yr is-adran honno.

- (2) Where WRA enquires into a claim or amendment –
 - (a) subsection (1) does not apply until a closure notice is issued under section 75, and then it applies subject to section 77, but
 - (b) WRA may at any time before then give effect to the claim or amendment, on a provisional basis, to such extent as it thinks fit.

74 Notice of enquiry

- (1) WRA may enquire into a person's claim or amendment of a claim if it issues to the claimant notice of its intention to do so (a "notice of enquiry") before the end of the period of 12 months beginning with the day after the day on which the claim or amendment was made.
- (2) A claim or amendment that has been the subject of one notice of enquiry may not be the subject of another.

75 Completion of enquiry

- (1) An enquiry is completed when WRA issues a notice (a "closure notice") to the claimant stating –
 - (a) that the enquiry is complete, and
 - (b) the conclusions reached in the enquiry.
- (2) A closure notice must either –
 - (a) state that in the opinion of WRA no amendment of the claim is required, or
 - (b) if in WRA's opinion the claim is insufficient or excessive, amend the claim so as to make good or eliminate the deficiency or excess.
- (3) In the case of an enquiry into an amendment of a claim, subsection (2)(b) applies only so far as the deficiency or excess is attributable to the amendment.

76 Direction to complete enquiry

- (1) The claimant may make an application to the tribunal for a direction that a closure notice is to be issued within a specified period.
- (2) The tribunal must give a direction unless satisfied that WRA has reasonable grounds for not issuing a closure notice within the specified period.

77 Giving effect to amendments under section 75

- (1) Within 30 days after the day on which a notice under section 75(2)(b) is issued WRA must give effect to the amendment by making such adjustment as may be necessary, whether –
 - (a) by way of assessment on the claimant, or
 - (b) by discharge or repayment of devolved tax.
- (2) An assessment made under subsection (1) is not out of time if it is made within the time mentioned in that subsection.

78 Terfyn amser ar gyfer gwneud hawliadau

Rhaid i hawliad o dan adran 62 neu 63 gael ei wneud o fewn y cyfnod o 4 blynedd sy'n dechrau â'r diwrnod ar ôl dyddiad ffeilio'r ffurflen dreth y mae'r taliad ar ffurf treth ddatganoledig, neu'r asesiad neu'r dyfarniad, yn ymwneud â hi.

79 Yr hawlydd: partneriaethau

- (1) Mae'r adran hon yn ymwneud â chymhwyso adran 63 mewn achos pan fo naill ai—
 - (a) (mewn achos sy'n dod o fewn adran 63(1)(a)) y person wedi talu'r swm o dan sylw yn rhinwedd y ffaith ei fod yn bartner mewn partneriaeth, neu
 - (b) (mewn achos sy'n dod o fewn adran 63(1)(b)) yr asesiad wedi ei wneud o'r person yn y rhinwedd honno, neu'r dyfarniad yn ymwneud â'i rwymedigaeth yn y rhinwedd honno.
- (2) Mewn achos o'r fath, dim ond person perthnasol sydd wedi ei enwebu i wneud hynny gan yr holl bersonau perthnasol a gaiff wneud hawliad o dan adran 63 mewn perthynas â'r swm o dan sylw.
- (3) Y personau perthnasol yw'r personau a fyddai wedi bod yn agored fel partneriaid i dalu'r swm o dan sylw pe byddai'r taliad wedi bod yn ddyledus neu (mewn achos sy'n dod o fewn adran 63(1)(b)) pe byddai'r asesiad neu'r dyfarniad wedi ei wneud yn gywir.

80 Asesiad o hawlydd mewn cysylltiad â hawliad

- (1) Mae'r adran hon yn gymwys—
 - (a) pan wneir hawliad o dan adran 63,
 - (b) pan fo'r seiliau ar gyfer rhoi effaith i'r hawliad hefyd yn rhoi seiliau ar gyfer asesiad ACC o'r hawlydd mewn perthynas â'r dreth ddatganoledig, ac
 - (c) pe gellid gwneud asesiad o'r fath oni bai am gyfyngiad perthnasol.
- (2) Mewn achos sy'n dod o fewn adran 79(1)(a) neu (b), mae'r cyfeiriad at yr hawlydd yn is-adran (1)(b) o'r adran hon yn cynnwys unrhyw berson perthnasol (fel y'i diffinnir yn adran 79(3)).
- (3) Mae'r canlynol yn gyfyngiadau perthnasol—
 - (a) adran 58;
 - (b) terfyn amser ar gyfer gwneud asesiad ACC yn dod i ben.
- (4) Pan fo'r adran hon yn gymwys—
 - (a) mae'r cyfyngiadau perthnasol i'w diystyru, a
 - (b) nid yw asesiad ACC oddi allan i'r cyfnod os caiff ei wneud cyn dyfarnu'n derfynol ar yr hawliad.
- (5) Nid yw hawliad wedi ei ddyfarnu'n derfynol—
 - (a) hyd na ellir amrywio'r hawliad mwyach, neu
 - (b) hyd na ellir amrywio'r swm y mae'n berthnasol iddo mwyach, (boed drwy adolygiad, drwy apêl neu fel arall).

78 Time limit for making claims

A claim under section 62 or 63 must be made within the period of 4 years beginning with the day after the filing date for the tax return to which the payment by way of devolved tax, or the assessment or determination, relates.

79 The claimant: partnerships

- (1) This section is about the application of section 63 in a case where either –
 - (a) (in a case falling within section 63(1)(a)) the person paid the amount in question in the capacity of a partner in a partnership, or
 - (b) (in a case falling within section 63(1)(b)) the assessment was made on, or the determination related to the liability of, the person in such a capacity.
- (2) In such a case, only a relevant person who has been nominated to do so by all of the relevant persons may make a claim under section 63 in respect of the amount in question.
- (3) The relevant persons are the persons who would have been liable as partners to pay the amount in question had the payment been due or (in a case falling within section 63(1)(b)) had the assessment or determination been correctly made.

80 Assessment of claimant in connection with claim

- (1) This section applies where –
 - (a) a claim is made under section 63,
 - (b) the grounds for giving effect to the claim also provide grounds for a WRA assessment on the claimant in respect of the devolved tax, and
 - (c) such an assessment could be made but for a relevant restriction.
- (2) In a case falling within section 79(1)(a) or (b), the reference to the claimant in subsection (1)(b) of this section includes any relevant person (as defined in section 79(3)).
- (3) The following are relevant restrictions –
 - (a) section 58;
 - (b) the end of a time limit for making a WRA assessment.
- (4) Where this section applies –
 - (a) the relevant restrictions are to be disregarded, and
 - (b) the WRA assessment is not out of time if it is made before the final determination of the claim.
- (5) A claim is not finally determined until –
 - (a) the claim, or
 - (b) the amount to which it relates,can no longer be varied (whether on review, appeal or otherwise).

81 Setliadau contract

- (1) Mae'r cyfeiriad yn adran 63(1)(a) at swm o dreth ddatganoledig a dalwyd gan berson yn cynnwys swm a dalwyd gan berson o dan setliad contract mewn cysylltiad â threth ddatganoledig y credwyd ei bod yn daladwy.
- (2) Mae'r darpariaethau a ganlyn yn gymwys os nad yr un person yw'r person a dalodd y swm o dan y setliad contract ("y talwr") a'r person yr oedd y dreth ddatganoledig yn daladwy ganddo ("y trethdalwr").
- (3) Mewn perthynas â hawliad o dan adran 63 mewn cysylltiad â'r swm hwnnw –
 - (a) mae'r cyfeiriadau at yr hawlydd yn adran 67(5), (6) ac (8) yn cael effaith fel pe baent yn cynnwys y trethdalwr, a
 - (b) mae'r cyfeiriadau at yr hawlydd yn adrannau 67(9) a 80(1)(b) yn cael effaith fel pe baent yn gyfeiriadau at y trethdalwr.
- (4) Mewn perthynas â hawliad o dan adran 63 mewn cysylltiad â'r swm hwnnw, mae cyfeiriadau at dreth ddatganoledig yn adrannau 68, 73 a 77 yn cynnwys y swm a dalwyd o dan y setliad contract.
- (5) Pan fo'r seiliau dros roi effaith i hawliad gan y talwr mewn cysylltiad â'r swm hefyd yn rhoi seiliau ar gyfer asesiad ACC o'r trethdalwr mewn cysylltiad â'r dreth ddatganoledig –
 - (a) caiff ACC osod unrhyw swm sydd i'w ad-dalu i'r talwr o ganlyniad i'r hawliad yn erbyn unrhyw swm sy'n daladwy gan y trethdalwr o ganlyniad i'r asesiad, a
 - (b) mae rhwymedigaethau ACC a'r trethdalwr wedi eu cyflawni i raddau'r gwrthgyfrif.

RHAN 4**PWERAU YMCHWILIO ACC****PENNOD 1****RHAGARWEINIOL***Trosolwg***82 Trosolwg o'r Rhan**

Mae'r Rhan hon wedi ei threfnu fel a ganlyn –

- (a) mae Pennod 2 yn nodi pwerau ymchwilio ACC mewn perthynas â gwybodaeth a dogfennau,
- (b) mae Pennod 3 yn nodi cyfyngiadau ar y pwerau sydd ym Mhennod 2,
- (c) mae Pennod 4 yn nodi pwerau ymchwilio ACC mewn perthynas â mangreoedd ac eiddo arall,
- (d) mae Pennod 5 yn nodi pwerau ymchwilio pellach,
- (e) mae Pennod 6 yn nodi troseddau mewn perthynas â hysbysiadau gwybodaeth, ac

81 Contract settlements

- (1) In section 63(1)(a), the reference to an amount paid by a person by way of devolved tax includes an amount paid by a person under a contract settlement in connection with devolved tax believed to be payable.
- (2) The following provisions apply if the person who paid the amount under the contract settlement (“the payer”) and the person by whom the devolved tax was payable (“the taxpayer”) are not the same person.
- (3) In relation to a claim under section 63 in respect of that amount –
 - (a) the references to the claimant in section 67(5), (6) and (8) have effect as if they included the taxpayer, and
 - (b) the references to the claimant in sections 67(9) and 80(1)(b) have effect as if they were references to the taxpayer.
- (4) In relation to a claim under section 63 in respect of that amount, references to devolved tax in sections 68, 73 and 77 include the amount paid under the contract settlement.
- (5) Where the grounds for giving effect to a claim by the payer in respect of the amount also provide grounds for a WRA assessment on the taxpayer in respect of the devolved tax –
 - (a) WRA may set any amount repayable to the payer as a result of the claim against any amount payable by the taxpayer as a result of the assessment, and
 - (b) the obligations of WRA and the taxpayer are discharged to the extent of the set-off.

PART 4**INVESTIGATORY POWERS OF WRA****CHAPTER 1****INTRODUCTORY***Overview***82 Overview of Part**

This Part is arranged as follows –

- (a) Chapter 2 sets out WRA’s investigatory powers in relation to information and documents,
- (b) Chapter 3 sets out restrictions on the powers in Chapter 2,
- (c) Chapter 4 sets out WRA’s investigatory powers in relation to premises and other property,
- (d) Chapter 5 sets out further investigatory powers,
- (e) Chapter 6 sets out offences in relation to information notices, and

- (f) mae Pennod 7 yn ymwneud ag adolygiadau ac apelau yn erbyn cymeradwyaeth benodol gan y tribiwnlys i hysbysiadau gwybodaeth ac archwiliadau.

Dehongli

83 Hysbysiadau gwybodaeth

- (1) Yn y Ddeddf hon, ystyr “hysbysiad gwybodaeth” yw –
- hysbysiad trethdalwr o dan adran 86,
 - hysbysiad trydydd parti o dan adran 87,
 - hysbysiad trydydd parti anhysbys o dan adran 89,
 - hysbysiad adnabod o dan adran 92, neu
 - hysbysiad cyswllt dyledwr o dan adran 93.
- (2) Caiff hysbysiad gwybodaeth naill ai bennu neu ddisgrifio'r wybodaeth neu'r dogfennau sydd i'w darparu neu eu cyflwyno.
- (3) Os dyroddir hysbysiad gwybodaeth gyda chymeradwyaeth y tribiwnlys, rhaid i'r hysbysiad ddatgan hynny.

84 Ystyr “sefyllfa dreth”

- (1) Yn y Rhan hon, ystyr “sefyllfa dreth”, mewn perthynas â pherson, yw sefyllfa'r person o ran unrhyw dreth ddatganoledig, gan gynnwys sefyllfa'r person o ran –
- rhwymedigaeth yn y gorffennol, ar hyn o bryd ac yn y dyfodol, i dalu unrhyw dreth ddatganoledig,
 - cosbau, llog (gan gynnwys llog ar gosbau) a symiau eraill a dalwyd, neu sy'n daladwy neu a all fod yn daladwy, gan y person neu i'r person mewn cysylltiad ag unrhyw dreth ddatganoledig, ac
 - hawliadau neu hysbysiadau a wnaed neu a roddwyd, neu y gellir eu gwneud neu eu rhoi, mewn cysylltiad â rhwymedigaeth y person i dalu unrhyw dreth ddatganoledig,

ac mae cyfeiriadau at sefyllfa person o ran treth ddatganoledig benodol (sut bynnag y'u mynegir) i'w dehongli yn unol â hynny.

- (2) Mae cyfeiriadau yn y Rhan hon at sefyllfa dreth person yn cynnwys cyfeiriadau at sefyllfa dreth –
- unigolyn sydd wedi marw, a
 - corff corfforaethol neu gymdeithas anghorfforedig sydd wedi peidio â bod.
- (3) Mae cyfeiriadau yn y Rhan hon at sefyllfa dreth person yn cyfeirio at sefyllfa dreth y person unrhyw bryd neu o ran unrhyw gyfnod, oni nodir i'r gwrthwyneb.
- (4) Mae cyfeiriadau at wirio sefyllfa dreth person yn cynnwys cyfeiriadau at gynnal ymchwiliad neu at wneud ymholiad o unrhyw fath.

- (f) Chapter 7 is about reviews and appeals against certain tribunal approvals of information notices and inspections.

Interpretation

83 Information notices

- (1) In this Act, “information notice” means—
- (a) a taxpayer notice under section 86,
 - (b) a third party notice under section 87,
 - (c) an unidentified third party notice under section 89,
 - (d) an identification notice under section 92, or
 - (e) a debtor contact notice under section 93.
- (2) An information notice may either specify or describe the information or documents to be provided or produced.
- (3) If an information notice is issued with the approval of the tribunal, the notice must state that fact.

84 Meaning of “tax position”

- (1) In this Part, “tax position”, in relation to a person, means the person’s position as regards any devolved tax, including the person’s position as regards—
- (a) past, present and future liability to pay any devolved tax,
 - (b) penalties, interest (including interest on penalties) and other amounts that have been paid, or are or may be payable, by or to the person in connection with any devolved tax, and
 - (c) claims or notices that have been or may be made or given in connection with the person’s liability to pay any devolved tax,
- and references to a person’s position as regards a particular devolved tax (however expressed) are to be interpreted accordingly.
- (2) References in this Part to the tax position of a person include references to the tax position of—
- (a) an individual who has died, and
 - (b) a body corporate or unincorporated association that has ceased to exist.
- (3) References in this Part to a person’s tax position refer to the person’s tax position at any time or in relation to any period, unless otherwise stated.
- (4) References to checking a person’s tax position include references to carrying out an investigation or making an enquiry of any kind.

85 Ystyr “rhedeg busnes”

- (1) Mae cyfeiriadau yn y Rhan hon at redeg busnes yn cynnwys—
 - (a) cyflawni unrhyw weithgaredd at ddibenion creu incwm o dir (ble bynnag y’i lleolir),
 - (b) dilyn proffesiwn,
 - (c) gweithgareddau elusen, a
 - (d) gweithgareddau awdurdod lleol neu unrhyw awdurdod cyhoeddus arall.
- (2) Caiff Gweinidogion Cymru ddarparu drwy reoliadau bod—
 - (a) cyflawni gweithgaredd penodedig, neu
 - (b) cyflawni unrhyw weithgaredd, neu weithgaredd penodedig, gan berson penodedig,

i’w drin fel pe bai’n gyfystyr â rhedeg busnes, neu nad yw i’w drin felly, at ddibenion y Rhan hon.
- (3) Yn y Ddeddf hon, mae i “elusen” yr ystyr a roddir i “charity” gan Ran 1 o Atodlen 6 i Ddeddf Cyllid 2010 (p. 13).

PENNOD 2**PWERAU I WNEUD GWYBODAETH A DOGFENNAU YN OFYNNOL****86 Hysbysiadau trethdalwr**

- (1) Caiff ACC ddyroddi hysbysiad (“hysbysiad trethdalwr”) sy’n ei gwneud yn ofynnol i berson (“y trethdalwr”) ddarparu gwybodaeth neu gyflwyno dogfen—
 - (a) os oes angen yr wybodaeth neu’r ddogfen ar ACC at ddiben gwirio sefyllfa dreth y trethdalwr,
 - (b) os yw’n rhesymol ei gwneud yn ofynnol i’r trethdalwr ddarparu’r wybodaeth neu gyflwyno’r ddogfen, ac
 - (c) os nad oes unrhyw beth yn adrannau 97 i 102 yn rhwystro ACC rhag ei gwneud yn ofynnol i’r trethdalwr ddarparu’r wybodaeth neu gyflwyno’r ddogfen.
- (2) Ond ni chaiff ACC ddyroddi hysbysiad trethdalwr heb gymeradwyaeth y tribiwnlys.

87 Hysbysiadau trydydd parti

- (1) Caiff ACC ddyroddi hysbysiad (“hysbysiad trydydd parti”) sy’n ei gwneud yn ofynnol i berson ddarparu gwybodaeth neu gyflwyno dogfen—
 - (a) os oes angen yr wybodaeth neu’r ddogfen ar ACC at ddiben gwirio sefyllfa dreth person arall (“y trethdalwr”) y gŵyr ACC pwy ydyw,
 - (b) os yw’n rhesymol ei gwneud yn ofynnol i’r person ddarparu’r wybodaeth neu gyflwyno’r ddogfen, ac
 - (c) os nad oes unrhyw beth yn adrannau 97 i 102 yn rhwystro ACC rhag ei gwneud yn ofynnol i’r person ddarparu’r wybodaeth neu gyflwyno’r ddogfen.

85 Meaning of “carrying on a business”

- (1) In this Part, references to carrying on a business include—
 - (a) carrying on any activity for the purposes of generating income from land (wherever situated),
 - (b) carrying on a profession,
 - (c) the activities of a charity, and
 - (d) the activities of a local authority or any other public authority.
- (2) The Welsh Ministers may by regulations provide that for the purposes of this Part—
 - (a) the carrying on of a specified activity, or
 - (b) the carrying on of any activity, or a specified activity, by a specified person,is or is not to be treated as the carrying on of a business.
- (3) In this Act, “charity” has the meaning given by Part 1 of Schedule 6 to the Finance Act 2010 (c. 13).

CHAPTER 2

POWERS TO REQUIRE INFORMATION AND DOCUMENTS

86 Taxpayer notices

- (1) WRA may issue a notice (a “taxpayer notice”) requiring a person (“the taxpayer”) to provide information or produce a document if—
 - (a) WRA requires the information or document for the purpose of checking the taxpayer’s tax position,
 - (b) it is reasonable to require the taxpayer to provide the information or produce the document, and
 - (c) nothing in sections 97 to 102 prevents WRA from requiring the taxpayer to provide the information or produce the document.
- (2) But WRA may not issue a taxpayer notice without the approval of the tribunal.

87 Third party notices

- (1) WRA may issue a notice (a “third party notice”) requiring a person to provide information or produce a document if—
 - (a) WRA requires the information or document for the purpose of checking the tax position of another person (“the taxpayer”) whose identity is known to WRA,
 - (b) it is reasonable to require the person to provide the information or produce the document, and
 - (c) nothing in sections 97 to 102 prevents WRA from requiring the person to provide the information or produce the document.

- (2) Ond ni chaiff ACC ddyroddi hysbysiad trydydd parti heb –
 - (a) cytundeb y trethdalwr, neu
 - (b) cymeradwyaeth y tribiwnlys.
- (3) O ran y trethdalwr y mae hysbysiad trydydd parti yn ymwneud ag ef –
 - (a) rhaid iddo gael ei enwi yn yr hysbysiad, a
 - (b) rhaid i ACC ddyroddi copi o'r hysbysiad iddo.
- (4) Ond pan fo'n cymeradwyo hysbysiad trydydd parti, caiff y tribiwnlys ddatgymhwyso un o ofynion is-adran (3), neu'r ddau ohonynt, os yw'n fodlon bod gan ACC sail dros gredu y gallai enwi'r trethdalwr neu, yn ôl y digwydd, ddyroddi copi o'r hysbysiad i'r trethdalwr, niweidio'r gwaith o asesu neu gasglu trethi datganoledig yn ddifrifol.

88 Cymeradwyaeth y tribiwnlys i hysbysiadau trethdalwr a hysbysiadau trydydd parti

- (1) Caiff ACC wneud cais i'r tribiwnlys am gymeradwyaeth i ddyroddi hysbysiad trethdalwr neu hysbysiad trydydd parti i berson ("y derbynnydd") heb i hysbysiad am y cais gael ei anfon at y derbynnydd.
- (2) Os nad anfonir hysbysiad am y cais am gymeradwyaeth at y derbynnydd, ni chaiff y tribiwnlys gymeradwyo dyroddi'r hysbysiad trethdalwr neu'r hysbysiad trydydd parti oni fo'n fodlon –
 - (a) bod –
 - (i) yn achos hysbysiad trethdalwr, gofynion adran 86(1), neu
 - (ii) yn achos hysbysiad trydydd parti, gofynion adran 87(1), wedi eu bodloni, a
 - (b) y gallai anfon hysbysiad am y cais am gymeradwyaeth at y derbynnydd fod wedi niweidio'r gwaith o asesu neu gasglu trethi datganoledig.
- (3) Os hysbyswyd y derbynnydd am y cais am gymeradwyaeth, ni chaiff y tribiwnlys gymeradwyo dyroddi'r hysbysiad trethdalwr neu'r hysbysiad trydydd parti oni fo'r amodau canlynol wedi eu bodloni –
 - (a) bod y tribiwnlys yn fodlon bod –
 - (i) yn achos hysbysiad trethdalwr, gofynion adran 86(1), neu
 - (ii) yn achos hysbysiad trydydd parti, gofynion adran 87(1), wedi eu bodloni,
 - (b) bod y derbynnydd wedi cael gwybod bod yr wybodaeth neu'r dogfennau y cyfeirir atynt yn yr hysbysiad trethdalwr neu'r hysbysiad trydydd parti yn ofynnol ac wedi cael cyfle rhesymol i wneud sylwadau i ACC,
 - (c) bod crynodeb o unrhyw sylwadau a wnaed wedi eu darparu i'r tribiwnlys, a
 - (d) yn achos hysbysiad trydydd parti, bod crynodeb o'r rhesymau pam fod yr wybodaeth neu'r dogfennau yn ofynnol gan ACC wedi ei ddarparu i'r trethdalwr.
- (4) Ond caiff y tribiwnlys ddatgymhwyso gofynion paragraff (b) neu (d) o is-adran (3) i'r graddau y mae'n fodlon y gallai cymryd y camau a bennir yn y paragraff niweidio'r gwaith o asesu neu gasglu trethi datganoledig.

- (2) But WRA may not issue a third party notice without—
 - (a) the agreement of the taxpayer, or
 - (b) the approval of the tribunal.
- (3) The taxpayer to whom a third party notice relates must—
 - (a) be named in the notice, and
 - (b) be issued with a copy of the notice by WRA.
- (4) But when it approves a third party notice, the tribunal may disapply one or both of the requirements of subsection (3) if it is satisfied that WRA has grounds for believing that naming the taxpayer or, as the case may be, issuing the taxpayer with a copy of the notice might seriously prejudice the assessment or collection of devolved tax.

88 Tribunal approval of taxpayer notices and third party notices

- (1) WRA may apply to the tribunal for approval to issue a taxpayer notice or a third party notice to a person (“the recipient”) without notice of the application being sent to the recipient.
- (2) Where notice of the application for approval is not sent to the recipient, the tribunal may approve the issuing of the taxpayer notice or third party notice only if it is satisfied—
 - (a) that—
 - (i) in the case of a taxpayer notice, the requirements of section 86(1), or
 - (ii) in the case of a third party notice, the requirements of section 87(1),have been met, and
 - (b) that sending notice of the application for approval to the recipient might have prejudiced the assessment or collection of devolved tax.
- (3) Where the recipient has been notified of the application for approval, the tribunal may approve the issuing of the taxpayer notice or third party notice only if—
 - (a) it is satisfied that—
 - (i) in the case of a taxpayer notice, the requirements of section 86(1), or
 - (ii) in the case of a third party notice, the requirements of section 87(1),have been met,
 - (b) the recipient has been told that the information or documents referred to in the taxpayer notice or third party notice are required and has been given a reasonable opportunity to make representations to WRA,
 - (c) the tribunal has been provided with a summary of any representations made, and
 - (d) in the case of a third party notice, the taxpayer has been provided with a summary of the reasons why WRA requires the information or documents.
- (4) But the tribunal may disapply the requirements of paragraph (b) or (d) of subsection (3) to the extent that it is satisfied that taking the action specified in the paragraph might prejudice the assessment or collection of devolved tax.

- (5) Wrth gymeradwyo dyroddi hysbysiad trethdalwr neu hysbysiad trydydd parti, caiff y tribiwnlys wneud unrhyw addasiadau i'r hysbysiad ag y bo'n briodol yn ei farn.

89 Pŵer i wneud gwybodaeth a dogfennau yn ofynnol am bersonau na wyddys pwy ydynt

- (1) Caiff ACC ddyroddi hysbysiad ("hysbysiad trydydd parti anhysbys") sy'n ei gwneud yn ofynnol i berson ("y derbynnydd") ddarparu gwybodaeth neu gyflwyno dogfen –
- (a) os oes angen yr wybodaeth neu'r ddogfen ar ACC at ddiben gwirio sefyllfa dreth –
 - (i) person na wŷr ACC pwy ydyw, neu
 - (ii) dosbarth o bersonau na wŷr ACC pwy ydynt fel unigolion,
 - (b) os yw'n rhesymol ei gwneud yn ofynnol i'r derbynnydd ddarparu'r wybodaeth neu gyflwyno'r ddogfen,
 - (c) os nad oes unrhyw beth yn adrannau 97 i 102 yn rhwystro ACC rhag ei gwneud yn ofynnol i'r derbynnydd ddarparu'r wybodaeth neu gyflwyno'r ddogfen, a
 - (d) os yw'r tribiwnlys wedi cymeradwyo dyroddi'r hysbysiad.
- (2) Caniateir gwneud cais am gymeradwyaeth heb hysbysiad.
- (3) Ni chaiff y tribiwnlys gymeradwyo dyroddi'r hysbysiad trydydd parti anhysbys oni fo'n fodlon –
- (a) bod gofynion is-adran (1)(a) i (c) wedi eu bodloni,
 - (b) nad yw'r wybodaeth neu'r ddogfen y mae'r hysbysiad yn ymwneud â hi ar gael yn rhwydd i ACC o ffynhonnell arall,
 - (c) bod sail dros gredu y gallai'r person y mae'r hysbysiad yn ymwneud ag ef neu unrhyw ddsbarth o bersonau y mae'r hysbysiad yn ymwneud ag ef fod wedi methu â chydymffurfio ag unrhyw un neu ragor o ddarpariaethau'r gyfraith yn ymwneud â threth ddatganoledig, neu y gallent fethu â chydymffurfio â hi neu â hwy, a
 - (d) ei bod yn debygol bod unrhyw fethiant o'r fath wedi arwain, neu y gallai arwain, at niweidio'r gwaith o asesu neu gasglu trethi datganoledig yn ddifrifol.
- (4) Wrth gymeradwyo dyroddi hysbysiad trydydd parti anhysbys, caiff y tribiwnlys wneud unrhyw addasiadau i'r hysbysiad ag y bo'n briodol yn ei farn.

90 Gwneud gwybodaeth a dogfennau yn ofynnol mewn perthynas â grŵp o ymgymeriadau

- (1) Mae'r adran hon yn gymwys pan fo ymgymeriad yn rhiant-ymgymeriad mewn perthynas ag ymgymeriad arall ("is-ymgymeriad").
- (2) Pan ddyroddir hysbysiad trydydd parti i unrhyw berson at ddiben gwirio sefyllfa dreth rhiant-ymgymeriad ac unrhyw un neu ragor o'i is-ymgymeriadau –
- (a) mae'r cyfeiriadau at y trethdalwr yn adrannau 87(2)(a), (3) a (4) ac 88(3)(d) yn cael effaith fel pe baent yn gyfeiriadau at y rhiant-ymgymeriad, a
 - (b) mae adran 87(3) i'w thrin fel pe bai hefyd yn ei gwneud yn ofynnol i'r hysbysiad ddatgan ei ddiben.

- (5) In approving the issuing of a taxpayer notice or third party notice, the tribunal may make such modifications to the notice as it thinks appropriate.

89 Power to require information and documents about persons whose identity is not known

- (1) WRA may issue a notice (an “unidentified third party notice”) requiring a person (“the recipient”) to provide information or produce a document if –
 - (a) WRA requires the information or document for the purpose of checking the tax position of –
 - (i) a person whose identity is not known to WRA, or
 - (ii) a class of persons whose individual identities are not known to WRA,
 - (b) it is reasonable to require the recipient to provide the information or produce the document,
 - (c) nothing in sections 97 to 102 prevents WRA from requiring the recipient to provide the information or produce the document, and
 - (d) the tribunal has approved the issuing of the notice.
- (2) An application for approval may be made without notice.
- (3) The tribunal may approve the issuing of the unidentified third party notice only if it is satisfied that –
 - (a) the requirements of subsection (1)(a) to (c) have been met,
 - (b) the information or document to which the notice relates is not readily available to WRA from another source,
 - (c) there are grounds for believing that the person or any of the class of persons to whom the notice relates may have failed or may fail to comply with any provision of the law relating to a devolved tax, and
 - (d) any such failure is likely to have led or to lead to serious prejudice to the assessment or collection of devolved tax.
- (4) In approving the issuing of an unidentified third party notice, the tribunal may make such modifications to the notice as it thinks appropriate.

90 Requiring information and documents in relation to a group of undertakings

- (1) This section applies where an undertaking is a parent undertaking in relation to another undertaking (a “subsidiary undertaking”).
- (2) Where a third party notice is issued to any person for the purpose of checking the tax position of a parent undertaking and any of its subsidiary undertakings –
 - (a) the references in sections 87(2)(a), (3) and (4) and 88(3)(d) to the taxpayer have effect as if they were references to the parent undertaking, and
 - (b) section 87(3) is to be treated as also requiring the notice to state its purpose.

- (3) Pan ddyroddir hysbysiad trydydd parti i riant-ymgymeriad at ddiben gwirio sefyllfa dreth mwy nag un is-ymgymeriad –
 - (a) rhaid i'r hysbysiad ddatgan ei ddiben,
 - (b) nid yw adrannau 87(2)(a) a (3) ac 88(3)(d) yn gymwys, ac
 - (c) mae adran 100 (hysbysiaid trethdalwr ar ôl dychwelyd ffurflen dreth) yn gymwys fel pe bai'r hysbysiad trydydd parti yn hysbysiad trethdalwr a ddyroddir i bob is-ymgymeriad (neu, os yw'r hysbysiad trydydd parti yn enwi'r is-ymgymeriadau y mae'n ymwneud â hwy, i bob un o'r is-ymgymeriadau hynny).
- (4) Yn yr adran hon, mae i "rhiant-ymgymeriad", "is-ymgymeriad" ac "ymgymeriad" yr ystyron a roddir i "parent undertaking", "subsidiary undertaking" ac "undertaking" yn adran 1162 o Ddeddf Cwmniau 2006 (p. 46) ac Atodlen 7 iddi.

91 Gwneud gwybodaeth a dogfennau yn ymwneud â phartneriaeth yn ofynnol

- (1) Mae'r adran hon yn gymwys pan fo busnes yn cael ei redeg gan ddau neu ragor o bersonau mewn partneriaeth.
- (2) Pan ddyroddir hysbysiad trydydd parti i rywun heblaw un o'r partneriaid at ddiben gwirio sefyllfa dreth mwy nag un o'r partneriaid (yn y rhinwedd honno) –
 - (a) mae adran 87(3) i'w thrin fel pe bai'n ei gwneud yn ofynnol i ACC –
 - (i) datgan y diben hwnnw,
 - (ii) enwi'r trethdalwr drwy roi enw yr adwaenir y bartneriaeth wrtho neu y mae wedi ei gofrestru oddi tano at unrhyw ddiben, a
 - (iii) dyroddi copi o'r hysbysiad i un o'r partneriaid o leiaf,
 - (b) mae adran 87(4) i'w thrin fel pe bai'n caniatáu i'r tribiwnlys ddatgymhwyso unrhyw un neu bob un o'r gofynion a grybwyllir ym mharagraff (a) o'r is-adran hon, ac
 - (c) mae'r cyfeiriadau at y trethdalwr yn adrannau 87(2)(a) ac 88(3)(d) yn cael effaith fel pe baent yn gyfeiriadau at un o'r partneriaid o leiaf.

92 Pŵer i gael gwybodaeth er mwyn gallu cadarnhau pwy yw person

- (1) Ni chaiff ACC ddyroddi hysbysiad ("hysbysiad adnabod") sy'n ei gwneud yn ofynnol i berson ddarparu gwybodaeth berthnasol am berson arall ("y trethdalwr") oni fo'r tribiwnlys wedi cymeradwyo dyroddi'r hysbysiad.
- (2) Caniateir gwneud cais am gymeradwyaeth heb hysbysiad.
- (3) Ni chaiff y tribiwnlys gymeradwyo dyroddi'r hysbysiad adnabod oni fo'n fodlon bod amodau 1 i 6 wedi eu bodloni.
- (4) Amod 1 yw bod angen yr wybodaeth ar ACC at ddiben gwirio sefyllfa dreth y trethdalwr.
- (5) Amod 2 yw ei bod yn rhesymol ei gwneud yn ofynnol i'r person ddarparu'r wybodaeth berthnasol.
- (6) Amod 3 yw –
 - (a) nad yw ACC yn gwybod pwy yw'r trethdalwr, ond

- (3) Where a third party notice is issued to a parent undertaking for the purpose of checking the tax position of more than one subsidiary undertaking –
 - (a) the notice must state its purpose,
 - (b) sections 87(2)(a) and (3) and 88(3)(d) do not apply, and
 - (c) section 100 (taxpayer notices following a tax return) applies as if the third party notice were a taxpayer notice issued to each subsidiary undertaking (or, if the third party notice names the subsidiary undertakings to which it relates, to each of those undertakings).
- (4) In this section, “parent undertaking”, “subsidiary undertaking” and “undertaking” have the meanings given in section 1162 of, and Schedule 7 to, the Companies Act 2006 (c. 46).

91 Requiring information and documents in relation to a partnership

- (1) This section applies where a business is carried on by two or more persons in partnership.
- (2) Where a third party notice is issued to someone other than one of the partners for the purpose of checking the tax position of more than one of the partners (in their capacity as such) –
 - (a) section 87(3) is to be treated as requiring WRA to –
 - (i) state that purpose,
 - (ii) name the taxpayer by giving a name by which the partnership is known or under which it is registered for any purpose, and
 - (iii) issue a copy of the notice to at least one of the partners,
 - (b) section 87(4) is to be treated as permitting the tribunal to disapply any or all of the requirements mentioned in paragraph (a) of this subsection, and
 - (c) the references to the taxpayer in sections 87(2)(a) and 88(3)(d) have effect as if they were references to at least one of the partners.

92 Power to obtain information to enable a person’s identity to be ascertained

- (1) WRA may issue a notice (an “identification notice”) requiring a person to provide relevant information about another person (“the taxpayer”) only if the tribunal has approved the issuing of the notice.
- (2) An application for approval may be made without notice.
- (3) The tribunal may approve the issuing of the identification notice only if it is satisfied that conditions 1 to 6 are met.
- (4) Condition 1 is that WRA requires the information for the purpose of checking the tax position of the taxpayer.
- (5) Condition 2 is that it is reasonable to require the person to provide the relevant information.
- (6) Condition 3 is that WRA –
 - (a) does not know the taxpayer’s identity, but

- (b) bod gan ACC wybodaeth y gellir canfod pwy yw'r trethdalwr ohoni.
- (7) Amod 4 yw bod gan ACC sail dros gredu –
 - (a) y bydd y person yn gallu canfod pwy yw'r trethdalwr o'r wybodaeth sydd gan ACC, a
 - (b) bod y person wedi cael gwybodaeth berthnasol am y trethdalwr yng nghwrs rhedeg busnes.
- (8) Amod 5 yw na ellir canfod yn rhwydd pwy yw'r trethdalwr o'r wybodaeth sydd gan ACC drwy ddulliau eraill.
- (9) Amod 6 yw nad oes unrhyw beth yn adrannau 97 i 102 yn rhwystro ACC rhag ei gwneud yn ofynnol i'r person ddarparu'r wybodaeth berthnasol.
- (10) Yn yr adran hon, ystyr "gwybodaeth berthnasol" yw pob un neu unrhyw un o'r canlynol –
 - (a) enw,
 - (b) cyfeiriad hysbys olaf, ac
 - (c) dyddiad geni (yn achos unigolyn).
- (11) Mae'r adran hon hefyd yn gymwys at ddiben gwirio sefyllfa dreth dosbarth o bersonau (ac mae cyfeiriadau at y trethdalwr i'w darllen yn unol â hynny).

93 Pŵer i gael manylion cyswllt dyledwyr

- (1) Ni chaiff ACC ddyroddi hysbysiad ("hysbysiad cyswllt dyledwr") sy'n ei gwneud yn ofynnol i berson ("y trydydd parti") ddarparu manylion cyswllt person arall ("y dyledwr") oni fo amodau 1 i 5 wedi eu bodloni.
- (2) Amod 1 yw bod swm ar ffurf –
 - (a) treth ddatganoledig,
 - (b) llog ar dreth ddatganoledig,
 - (c) cosb sy'n ymwneud â threth ddatganoledig, neu
 - (d) llog ar gosb sy'n ymwneud â threth ddatganoledig,
 yn daladwy gan y dyledwr i ACC o dan ddeddfiad neu setliad contract.
- (3) Amod 2 yw bod angen manylion cyswllt y dyledwr ar ACC at ddiben casglu'r swm hwnnw.
- (4) Amod 3 yw ei bod yn rhesymol ei gwneud yn ofynnol i'r trydydd parti ddarparu'r manylion.
- (5) Amod 4 yw –
 - (a) bod y trydydd parti yn gorff corfforaethol neu'n gymdeithas anghorfforedig, neu
 - (b) bod gan ACC sail dros gredu bod y trydydd parti wedi cael y manylion yng nghwrs rhedeg busnes.
- (6) Amod 5 yw nad oes unrhyw beth yn adrannau 97 i 102 yn rhwystro ACC rhag ei gwneud yn ofynnol i'r trydydd parti ddarparu'r manylion.

- (b) holds information from which the taxpayer's identity can be ascertained.
- (7) Condition 4 is that WRA has grounds for believing –
 - (a) that the person will be able to ascertain the identity of the taxpayer from the information held by WRA, and
 - (b) that the person obtained relevant information about the taxpayer in the course of carrying on a business.
- (8) Condition 5 is that the taxpayer's identity cannot readily be ascertained by other means from the information held by WRA.
- (9) Condition 6 is that nothing in sections 97 to 102 prevents WRA from requiring the person to provide the relevant information.
- (10) In this section, "relevant information" means all or any of the following –
 - (a) name,
 - (b) last known address, and
 - (c) date of birth (in the case of an individual).
- (11) This section also applies for the purpose of checking the tax position of a class of persons (and references to the taxpayer are to be read accordingly).

93 Power to obtain contact details for debtors

- (1) WRA may issue a notice (a "debtor contact notice") requiring a person ("the third party") to provide contact details for another person ("the debtor") only if conditions 1 to 5 are met.
- (2) Condition 1 is that an amount by way of –
 - (a) devolved tax,
 - (b) interest on devolved tax,
 - (c) a penalty relating to devolved tax, or
 - (d) interest on a penalty relating to devolved tax,is payable by the debtor to WRA under an enactment or contract settlement.
- (3) Condition 2 is that WRA requires contact details for the debtor for the purpose of collecting that amount.
- (4) Condition 3 is that it is reasonable to require the third party to provide the details.
- (5) Condition 4 is that –
 - (a) the third party is a body corporate or unincorporated association, or
 - (b) WRA has grounds for believing that the third party obtained the details in the course of carrying on a business.
- (6) Condition 5 is that nothing in sections 97 to 102 prevents WRA from requiring the third party to provide the details.

- (7) Ond ni chaiff ACC ddyroddi hysbysiad cyswllt dyledwr –
- (a) os yw'r trydydd parti yn elusen ac y daeth y manylion i'w law yng nghwrs darparu gwasanaethau di-dâl, neu
 - (b) os nad yw'r trydydd parti yn elusen ond y daeth y manylion i'w law yng nghwrs darparu gwasanaethau ar ran elusen sy'n ddi-dâl i'r sawl sy'n derbyn y gwasanaeth.
- (8) Yn yr adran hon, ystyr "manylion cyswllt", mewn perthynas â pherson, yw cyfeiriad y person ac unrhyw wybodaeth arall ynghylch sut y gellir cysylltu â'r person.

94 Terfyn amser ar gyfer dyroddi hysbysiad gwybodaeth a gymeradwywyd gan driwlynlys

Pan fo'r triwlynlys wedi cymeradwyo dyroddi hysbysiad gwybodaeth rhaid i ACC ddyroddi'r hysbysiad –

- (a) yn ddim hwyrach na 3 mis ar ôl y diwrnod y rhoddwyd cymeradwyaeth y triwlynlys, neu
- (b) o fewn unrhyw gyfnod byrrach a bennir gan y triwlynlys wrth roi'r gymeradwyaeth.

95 Cydymffurfio â hysbysiad gwybodaeth

- (1) Rhaid i berson y dyroddir hysbysiad gwybodaeth iddo gydymffurfio â'r hysbysiad –
- (a) o fewn y cyfnod a bennir yn yr hysbysiad, a
 - (b) mewn unrhyw fodd a bennir neu a ddisgrifir yn yr hysbysiad.
- (2) Ond os yw'r person wedi gofyn am adolygu'r hysbysiad neu ofyniad ynddo, neu wedi apelio yn erbyn y naill neu'r llall, mae is-adran (1)(a) yn peidio â bod yn gymwys i'r hysbysiad neu'r gofyniad.
- (3) Pan fo hysbysiad gwybodaeth yn ei gwneud yn ofynnol i berson gyflwyno dogfen, rhaid ei chyflwyno –
- (a) mewn lle y mae'r person ac ACC yn cytuno arno, neu
 - (b) mewn lle a bennir gan ACC.
- (4) Ni chaiff ACC bennu lle a ddefnyddir fel annedd yn unig at ddiben is-adran (3)(b).
- (5) Nid yw cyflwyno dogfen yn unol â hysbysiad gwybodaeth i'w ystyried fel torri unrhyw hawlrwym a hawlir ar y ddogfen.

96 Cyflwyno copïau o ddogfennau

- (1) Oni bai bod hysbysiad gwybodaeth yn ei gwneud yn ofynnol i berson gyflwyno dogfen wreiddiol, caiff y person gydymffurfio â'r hysbysiad drwy gyflwyno copi o'r ddogfen.
- (2) Mae is-adran (1) yn ddarostyngedig i unrhyw amodau neu eithriadau a bennir mewn rheoliadau a wneir gan Weinidogion Cymru.
- (3) Pan fo person yn cydymffurfio â hysbysiad drwy gyflwyno copi o'r ddogfen, caiff ACC, wedi hynny, ei gwneud yn ofynnol i'r person gyflwyno'r ddogfen wreiddiol –
- (a) o fewn unrhyw gyfnod, a

- (7) But WRA may not issue a debtor contact notice if—
- (a) the third party is a charity and obtained the details in the course of providing services free of charge, or
 - (b) the third party is not a charity but obtained the details in the course of providing services on behalf of a charity that are free of charge to the recipient of the service.
- (8) In this section, “contact details”, in relation to a person, means the person’s address and any other information about how the person may be contacted.

94 Time limit for issuing a tribunal approved information notice

Where the tribunal has approved the issuing of an information notice WRA must issue the notice—

- (a) no later than 3 months after the day on which the tribunal’s approval was given, or
- (b) within such shorter period as the tribunal may specify when giving the approval.

95 Complying with an information notice

- (1) A person to whom an information notice is issued must comply with the notice—
- (a) within the period specified in the notice, and
 - (b) in such manner as is specified or described in the notice.
- (2) But if the person has requested a review of, or made an appeal against, the notice or a requirement in it, subsection (1)(a) ceases to apply to the notice or the requirement.
- (3) Where an information notice requires a person to produce a document, it must be produced—
- (a) at a place agreed to by that person and WRA, or
 - (b) at a place which WRA may specify.
- (4) WRA must not specify for the purpose of subsection (3)(b) a place that is used solely as a dwelling.
- (5) The production of a document in compliance with an information notice is not to be regarded as breaking any lien claimed on the document.

96 Producing copies of documents

- (1) Unless an information notice requires a person to produce an original document, the person may comply with the notice by producing a copy of the document.
- (2) Subsection (1) is subject to any conditions or exceptions specified in regulations made by the Welsh Ministers.
- (3) Where a person complies with a notice by producing a copy of the document, WRA may subsequently require that person to produce the original document—
- (a) within such period, and

(b) mewn unrhyw fodd,
a bennir gan ACC.

- (4) Ond nid yw'n ofynnol i berson gyflwyno'r ddogfen wreiddiol os yw ACC yn gwneud cais dros 6 mis ar ôl y diwrnod y cyflwynwyd y copi o'r ddogfen.

PENNOD 3

CYFYNGIADAU AR BWERAU PENNOD 2

97 Hysbysiadau gwybodaeth: cyfyngiadau cyffredinol

- (1) Nid yw hysbysiad gwybodaeth yn ei gwneud yn ofynnol i berson gyflwyno dogfen oni fo'r ddogfen ym meddiant y person neu o fewn pŵer y person.
- (2) Ni chaiff hysbysiad gwybodaeth ei gwneud yn ofynnol i berson gyflwyno dogfen os yw'r ddogfen gyfan wedi ei chreu dros 6 mlynedd cyn y diwrnod y dyroddir yr hysbysiad, oni ddyroddir yr hysbysiad gyda chymeradwyaeth y tribiwnlys.
- (3) Ni chaniateir dyroddi hysbysiad gwybodaeth a ddyroddir at ddiben gwirio sefyllfa dreth person sydd wedi marw dros 4 blynedd ar ôl i'r person farw.
- (4) Ni chaiff hysbysiad gwybodaeth ei gwneud yn ofynnol i berson ddarparu gwybodaeth neu gyflwyno dogfen (neu unrhyw ran o ddogfen) sy'n ymwneud â chynnal adolygiad neu apêl sydd yn yr arfaeth sy'n ymwneud ag unrhyw dreth (boed dreth ddatganoledig ai peidio).

98 Amddiffyniad ar gyfer deunydd newyddiadurol

- (1) Ni chaiff hysbysiad gwybodaeth ei gwneud yn ofynnol i berson ddarparu na chyflwyno deunydd newyddiadurol.
- (2) Ystyr "deunydd newyddiadurol" yw gwybodaeth neu ddogfen—
 - (a) sydd ym meddiant rhywun a'i creodd, neu y daeth i'w feddiant, at ddibenion newyddiaduraeth, neu
 - (b) sydd ym meddiant rhywun a'i derbyniodd gan berson arall a fwriadai i'r derbynnydd ei ddefnyddio at ddibenion newyddiaduraeth.

99 Amddiffyniad ar gyfer cofnodion personol

- (1) Ni chaiff hysbysiad gwybodaeth ei gwneud yn ofynnol i berson ddarparu na chyflwyno cofnodion personol na gwybodaeth sydd wedi ei chynnwys mewn cofnodion personol.
- (2) Ond caiff hysbysiad gwybodaeth ei gwneud yn ofynnol i berson—
 - (a) cyflwyno dogfen (neu gopi o ddogfen) sy'n gofnod personol, gan hepgor yr wybodaeth sydd (naill ai ar ei phen ei hun neu ynghyd â gwybodaeth arall) yn gwneud y ddogfen yn gofnod personol;
 - (b) darparu gwybodaeth sydd wedi ei chynnwys mewn dogfen sy'n gofnod personol, ac eithrio'r wybodaeth sydd (naill ai ar ei phen ei hun neu ynghyd â gwybodaeth arall) yn gwneud y ddogfen yn gofnod personol.

- (b) in such manner,
as WRA may specify.
- (4) But a person is not required to produce the original document if a request is made by WRA more than 6 months after the day on which the copy of the document was produced.

CHAPTER 3

RESTRICTIONS ON POWERS IN CHAPTER 2

97 Information notices: general restrictions

- (1) An information notice requires a person to produce a document only if it is in the person's possession or power.
- (2) An information notice may not require a person to produce a document if the whole of the document originates more than 6 years before the day on which the notice is issued, unless the notice is issued with the approval of the tribunal.
- (3) An information notice issued for the purpose of checking the tax position of a person who has died may not be issued more than 4 years after the person's death.
- (4) An information notice may not require a person to provide information or produce a document (or any part of a document) that relates to the conduct of a pending review or appeal relating to any tax (whether or not a devolved tax).

98 Protection for journalistic material

- (1) An information notice may not require a person to provide or produce journalistic material.
- (2) "Journalistic material" means information or a document which is—
- (a) in the possession of someone who created or acquired it for the purposes of journalism, or
 - (b) in the possession of someone who received it from another person who intended the recipient to use it for the purposes of journalism.

99 Protection for personal records

- (1) An information notice may not require a person to provide or produce personal records or information contained in personal records.
- (2) But an information notice may require a person—
- (a) to produce a document (or a copy of a document) that is a personal record, omitting the information which (either alone or with other information) makes the document a personal record;
 - (b) to provide information contained in a document which is a personal record, other than the information which (either alone or with other information) makes the document a personal record.

- (3) Ystyr “cofnodion personol” yw dogfennau a chofnodion eraill sy’n ymwneud ag unigolyn (“P”) (boed fyw neu farw) y gellir adnabod pwy ydyw o’r cofnodion hynny ac sy’n ymwneud ag—
- (a) iechyd corfforol neu iechyd meddwl P,
 - (b) cwnsela neu gymorth ysbrydol a roddwyd neu sydd i’w roi i P, neu
 - (c) cwnsela neu gymorth a roddwyd neu sydd i’w roi i P mewn perthynas â lles personol P gan berson sydd—
 - (i) oherwydd swydd neu alwedigaeth, â chyfrifoldebau o ran lles personol P, neu
 - (ii) oherwydd gorchymyn llys, â chyfrifoldebau o ran goruchwyllo P.

100 Hysbysiadau trethdalwr ar ôl dychwelyd ffurflen dreth

- (1) Pan fo person wedi dychwelyd ffurflen dreth ar gyfer cyfnod treth, ni chaniateir dyroddi hysbysiad trethdalwr at ddiben gwirio sefyllfa dreth y person hwnnw ar gyfer y cyfnod hwnnw.
- (2) Pan fo person wedi dychwelyd ffurflen dreth mewn perthynas â thrafodiad, ni chaniateir dyroddi hysbysiad trethdalwr at ddiben gwirio sefyllfa dreth person mewn perthynas â’r trafodiad hwnnw.
- (3) Nid yw is-adrannau (1) a (2) yn gymwys pan fo (neu i’r graddau y mae) naill ai amod 1 neu amod 2 wedi ei fodloni.
- (4) Amod 1 yw bod hysbysiad ymholiad wedi ei ddyroddi mewn cysylltiad ag—
 - (a) y ffurflen dreth, neu
 - (b) hawliad (neu ddiwygiad i hawliad) a wnaed gan y person mewn perthynas â’r cyfnod treth neu’r trafodiad y mae’r ffurflen yn ymwneud ag ef,
 ac nad yw’r ymholiad wedi ei gwblhau.
- (5) Amod 2 yw bod gan ACC reswm i amau, mewn perthynas â’r person—
 - (a) ei bod yn bosibl nad yw swm o dreth ddatganoledig y dylid bod wedi ei asesu ar gyfer y cyfnod treth neu mewn perthynas â’r trafodiad wedi ei asesu,
 - (b) ei bod yn bosibl bod asesiad o dreth ddatganoledig ar gyfer y cyfnod treth neu mewn perthynas â’r trafodiad yn annigonol neu wedi dod yn annigonol, neu
 - (c) ei bod yn bosibl bod ymwared rhag treth ddatganoledig a roddwyd neu a hawliwyd ar gyfer y cyfnod treth neu mewn perthynas â’r trafodiad yn ormodol neu wedi dod yn ormodol.
- (6) Pan fo unrhyw bartner mewn partneriaeth wedi dychwelyd ffurflen dreth, mae’r adran hon yn cael effaith fel pe bai pob un o’r partneriaid wedi dychwelyd y ffurflen honno.
- (7) Mae cyfeiriadau yn yr adran hon at berson sydd wedi dychwelyd ffurflen dreth yn cyfeirio at y person hwnnw yn y rhinwedd y dychwelwyd y ffurflen dreth yn unig.

101 Diogeliad ar gyfer gohebiaeth freintiedig rhwng cynghorwyr cyfreithiol a chleientiaid

- (1) Ni chaiff hysbysiad gwybodaeth ei gwneud yn ofynnol i berson—
 - (a) darparu gwybodaeth freintiedig, na

- (3) “Personal records” means documentary and other records concerning an individual (“P”) (whether living or dead) who can be identified from those records and relating to—
- (a) P’s physical or mental health,
 - (b) spiritual counselling or assistance given or to be given to P, or
 - (c) counselling or assistance given or to be given to P in relation to P’s personal welfare by a person who—
 - (i) by reason of an office or occupation has responsibilities for P’s personal welfare, or
 - (ii) by reason of an order of a court has responsibilities for P’s supervision.

100 Taxpayer notices following a tax return

- (1) Where a person has made a tax return for a tax period, a taxpayer notice may not be issued for the purpose of checking that person’s tax position for that period.
- (2) Where a person has made a tax return in relation to a transaction, a taxpayer notice may not be issued for the purpose of checking a person’s tax position in relation to that transaction.
- (3) Subsections (1) and (2) do not apply where (or to the extent that) either condition 1 or 2 is met.
- (4) Condition 1 is that a notice of enquiry has been issued in respect of—
- (a) the tax return, or
 - (b) a claim (or an amendment of a claim) made by the person in relation to the tax period or the transaction to which the return relates,
- and the enquiry has not been completed.
- (5) Condition 2 is that, as regards the person, WRA has reason to suspect that—
- (a) an amount that ought to have been assessed to a devolved tax for the tax period or in relation to the transaction may not have been assessed,
 - (b) an assessment to a devolved tax for the tax period or in relation to the transaction may be or have become insufficient, or
 - (c) relief from a devolved tax given or claimed for the tax period or in relation to the transaction may be or have become excessive.
- (6) Where any partner in a partnership has made a tax return, this section has effect as if that return had been made by each of the partners.
- (7) References in this section to a person who has made a tax return refer only to that person in the capacity in which the return was made.

101 Protection for privileged communications between legal advisers and clients

- (1) An information notice may not require a person—
- (a) to provide privileged information, or

(b) cyflwyno unrhyw ran freintiedig o ddogfen.

- (2) Mae gwybodaeth neu ddogfen yn freintiedig pe gellid cynnal hawliad ar gyfer braint broffesiynol gyfreithiol mewn cysylltiad â hi mewn achos cyfreithiol.
- (3) Caiff Gweinidogion Cymru drwy reoliadau wneud darpariaeth i'r tribiwnlys ddatrys unrhyw anghydfod o ran a yw unrhyw wybodaeth neu ddogfen yn freintiedig.
- (4) Caiff y rheoliadau, yn benodol, wneud darpariaeth ar gyfer cadw dogfen tra dyfernir ei statws.

102 Diogeliad ar gyfer cynghorwyr treth ac archwilwyr

- (1) Ni chaiff hysbysiad gwybodaeth ei gwneud yn ofynnol i gynghorwr treth—
 - (a) darparu gwybodaeth am ohebiaeth berthnasol, neu
 - (b) cyflwyno unrhyw ran o ddogfen sydd ym meddiant y cynghorwr treth ac sy'n ohebiaeth berthnasol.
- (2) Yn is-adran (1)—

ystyr "cynghorwr treth" ("*tax adviser*") yw person a benodwyd i roi cyngor ynghylch materion treth person arall (boed wedi ei benodi'n uniongyrchol gan y person hwnnw neu gan gynghorwr treth arall i'r person hwnnw);

ystyr "gohebiaeth berthnasol" ("*relevant communication*") yw gohebiaeth rhwng—

 - (a) cynghorwr treth a pherson y penodwyd y cynghorwr treth mewn perthynas â'i faterion treth, neu
 - (b) cynghorwr treth person ac unrhyw gynghorwr treth arall i'r person hwnnw,

at ddiben rhoi neu gael cyngor ynghylch materion treth y person.
- (3) Ni chaiff hysbysiad gwybodaeth ei gwneud yn ofynnol i berson a benodwyd yn archwilydd at ddiben deddfiad—
 - (a) darparu gwybodaeth a gedwir mewn cysylltiad â chyflawni swyddogaethau'r person o dan y deddfiad hwnnw, neu
 - (b) cyflwyno dogfen sy'n eiddo i'r person hwnnw ac a grëwyd gan y person hwnnw neu ar ran y person hwnnw ar gyfer neu mewn cysylltiad â chyflawni'r swyddogaethau hynny.
- (4) Nid yw is-adrannau (1) a (3) yn cael effaith mewn perthynas ag—
 - (a) gwybodaeth sy'n egluro unrhyw wybodaeth neu ddogfen y mae'r person y dyroddir yr hysbysiad iddo wedi cynorthwyo unrhyw gleient, fel ei gyfrifydd treth, i'w pharatoi ar gyfer ACC neu i'w chyflwyno i ACC, neu
 - (b) dogfen sy'n cynnwys gwybodaeth o'r fath.
- (5) Yn achos hysbysiad trydydd parti anhysbys, nid yw is-adrannau (1) a (3) yn cael effaith mewn perthynas ag—
 - (a) gwybodaeth sy'n nodi pwy yw person y mae'r hysbysiad yn ymwneud ag ef neu'n rhoi ei gyfeiriad, neu'n nodi pwy yw person sydd wedi gweithredu ar ran person o'r fath neu'n rhoi ei gyfeiriad, neu

- (b) to produce any part of a document that is privileged.
- (2) Information or a document is privileged if a claim for legal professional privilege could be maintained in respect of it in legal proceedings.
- (3) The Welsh Ministers may by regulations make provision for the resolution by the tribunal of any dispute as to whether any information or document is privileged.
- (4) The regulations may, in particular, make provision for the custody of a document while its status is being determined.

102 Protection for tax advisers and auditors

- (1) An information notice may not require a tax adviser –
 - (a) to provide information about a relevant communication, or
 - (b) to produce any part of a document which is the tax adviser’s property and consists of a relevant communication.
- (2) In subsection (1) –
 - “relevant communication” (*“gohebiaeth berthmasol”*) means a communication between –
 - (a) a tax adviser and a person in relation to whose tax affairs the tax adviser has been appointed, or
 - (b) the tax adviser of a person and any other tax adviser of that person,
 the purpose of which is the giving or obtaining of advice about the person’s tax affairs;
 - “tax adviser” (*“cynghorwr treth”*) means a person appointed to give advice about the tax affairs of another person (whether appointed directly by that person or by another tax adviser of that person).
- (3) An information notice may not require a person who has been appointed as an auditor for the purpose of an enactment –
 - (a) to provide information held in connection with the performance of the person’s functions under that enactment, or
 - (b) to produce a document which is that person’s property and which was created by that person or on that person’s behalf for or in connection with the performance of those functions.
- (4) Subsections (1) and (3) do not have effect in relation to –
 - (a) information explaining any information or document which the person to whom the notice is issued has, as tax accountant, assisted any client in preparing for, or delivering to, WRA, or
 - (b) a document which contains such information.
- (5) In the case of an unidentified third party notice, subsections (1) and (3) do not have effect in relation to –
 - (a) information giving the identity or address of a person to whom the notice relates or of a person who has acted on behalf of such a person, or

- (b) dogfen sy'n cynnwys gwybodaeth o'r fath.
- (6) Mae is-adrannau (1) a (3) yn cael effaith er gwaethaf is-adrannau (4) a (5) os yw'r wybodaeth o dan sylw eisoes wedi ei darparu i ACC, neu os yw dogfen sy'n cynnwys yr wybodaeth eisoes wedi ei chyflwyno iddo.
- (7) Pan na fo is-adran (1) neu (3) yn cael effaith mewn perthynas â dogfen yn rhinwedd is-adran (4) neu (5), mae hysbysiad gwybodaeth sy'n gwneud cyflwyno'r ddogfen yn ofynnol yn cael effaith fel pe bai'n ei gwneud yn ofynnol cyflwyno'r rhan honno neu'r rhannau hynny o'r ddogfen sy'n cynnwys yr wybodaeth a grybwyllir yn is-adran (4) neu (5).
- (8) Yn is-adran (3), mae "deddfiad" hefyd yn cynnwys deddfiad (pa bryd bynnag y'i deddfwyd neu y'i gwnaed) sy'n un o'r canlynol, neu sydd wedi ei gynnwys mewn un o'r canlynol—
- (a) Deddf Senedd yr Alban,
 - (b) deddfwriaeth Gogledd Iwerddon (o fewn yr ystyr a roddir i "Northern Ireland legislation" yn Neddf Dehongli 1978 (p. 30)),
 - (c) offeryn Albanaid (o fewn yr ystyr a roddir i "Scottish instrument" yn Neddf Dehongli a Diwygio Deddfwriaethol (Yr Alban) 2010 (dsa 10)), neu
 - (d) offeryn statudol (o fewn yr ystyr a roddir i "statutory instrument" yn Neddf Dehongli (Gogledd Iwerddon) 1954 (p. 33)).

PENNOD 4

ARCHWILIO MANGREOEDD AC EIDDO ARALL

103 Pŵer i archwilio mangre busnes

- (1) Os oes gan ACC sail dros gredu ei bod yn ofynnol archwilio mangre busnes person at ddiben gwirio sefyllfa dreth y person, caiff ACC fynd i'r fangre ac archwilio—
- (a) y fangre;
 - (b) asedau busnes sydd yn y fangre;
 - (c) dogfennau busnes sydd yn y fangre (ond gweler adran 110).
- (2) Ond ni chaiff ACC gynnal archwiliad o'r fath onid yw wedi cael—
- (a) cytundeb meddiannydd y fangre, neu
 - (b) cymeradwyaeth y tribiwnlys.
- (3) Caniateir cynnal archwiliad—
- (a) ar adeg a gytunwyd â meddiannydd y fangre, neu
 - (b) os yw'r tribiwnlys wedi cymeradwyo'r archwiliad—
 - (i) ar adeg resymol a bennir mewn hysbysiad a ddyroddwyd i'r meddiannydd o leiaf 7 niwrnod cyn yr adeg honno, neu

- (b) a document which contains such information.
- (6) Subsections (1) and (3) have effect despite subsections (4) and (5) if the information in question has already been provided, or a document containing the information has already been produced, to WRA.
- (7) Where subsection (1) or (3) does not have effect in relation to a document by virtue of subsection (4) or (5), an information notice that requires the document to be produced has effect as if it requires that part or those parts of the document containing the information mentioned in subsection (4) or (5) to be produced.
- (8) In subsection (3), “enactment” also includes an enactment (whenever enacted or made) which is, or is contained in –
 - (a) an Act of the Scottish Parliament,
 - (b) Northern Ireland legislation (within the meaning of the Interpretation Act 1978 (c. 30)),
 - (c) a Scottish instrument (within the meaning of the Interpretation and Legislative Reform (Scotland) Act 2010 (asp 10)), or
 - (d) a statutory instrument (within the meaning of the Interpretation Act (Northern Ireland) 1954 (c. 33)).

CHAPTER 4

INSPECTIONS OF PREMISES AND OTHER PROPERTY

103 Power to inspect business premises

- (1) If WRA has grounds for believing that the inspection of a person’s business premises is required for the purpose of checking the person’s tax position, WRA may enter the premises and inspect –
 - (a) the premises;
 - (b) business assets that are on the premises;
 - (c) business documents that are on the premises (but see section 110).
- (2) But WRA may carry out such an inspection only with –
 - (a) the agreement of the occupier of the premises, or
 - (b) the approval of the tribunal.
- (3) An inspection may be carried out –
 - (a) at a time agreed to by the occupier of the premises, or
 - (b) if the inspection has been approved by the tribunal –
 - (i) at a reasonable time specified in a notice issued to the occupier at least 7 days before that time, or

- (ii) ar unrhyw adeg resymol os yw'r tribiwnlys, pan fydd yn cymeradwyo'r archwiliad, yn fodlon bod gan ACC sail dros gredu y byddai hysbysu'r meddiannydd yn niweidio'r gwaith o asesu neu gasglu trethi datganoledig yn ddifrifol.
- (4) Os yw ACC yn ceisio cynnal archwiliad heb –
 - (a) cytundeb y meddiannydd, neu
 - (b) dyroddi hysbysiad o dan is-adran (3)(b)(i),
 rhaid i ACC ddarparu hysbysiad ar yr adeg y bydd yr archwiliad i gychwyn.
- (5) Rhaid i hysbysiad a ddarperir o dan is-adran (4) –
 - (a) os yw meddiannydd y fangre yno, gael ei roi i'r meddiannydd;
 - (b) os nad yw'r meddiannydd yno ond bod yno berson yr ymddengys i ACC ei fod yn gyfrifol am y fangre, gael ei roi i'r person hwnnw;
 - (c) mewn unrhyw achos arall, gael ei adael mewn lle amlwg yn y fangre.
- (6) Rhaid i hysbysiad a ddyroddir o dan is-adran (3)(b)(i), neu a ddarperir o dan is-adran (4), ddatgan –
 - (a) bod y tribiwnlys wedi cymeradwyo'r archwiliad, a
 - (b) canlyniadau posibl rhwystro person sy'n arfer swyddogaethau ACC.
- (7) Nid yw'r pwerau o dan yr adran hon yn cynnwys pŵer i fynd i unrhyw ran o'r fangre, nac i archwilio unrhyw ran ohoni, a ddefnyddir fel annedd yn unig.

104 Cynnal archwiliadau o dan adran 103: darpariaeth bellach

- (1) Wrth gynnal archwiliad o dan adran 103, mae gan ACC y pwerau a ganlyn.
- (2) Wrth fynd i'r fangre busnes, caiff ACC –
 - (a) os oes ganddo sail dros gredu y caiff ei rwystro'n ddifrifol wrth gynnal yr archwiliad, gael cwnstabl yno gydag ef, a
 - (b) cael person a awdurdodwyd gan ACC yno gydag ef.
- (3) Caiff ACC wneud unrhyw archwiliad neu ymchwiliad y mae'n ystyried bod ei angen o dan yr amgylchiadau.
- (4) Caiff ACC roi cyfarwyddyd bod y fangre, neu unrhyw ran ohoni, neu unrhyw beth sydd ynnddi, i'w gadael neu i'w adael yn union fel y mae (naill ai yn gyffredinol neu o ran agweddau penodol) cyhyd ag y bo angen at ddibenion unrhyw archwiliad neu ymchwiliad o'r fath.
- (5) Caiff ACC, neu berson sydd yno gydag ACC, gymryd samplau o ddeunydd o'r fangre.
- (6) Mae'r pŵer i gymryd samplau yn cynnwys pŵer –
 - (a) i dyllu tyllau arbrofol neu i wneud gwaith arall yn y fangre, a
 - (b) i osod, i gadw neu i gynnal cyfarpar monitro a chyfarpar arall yn y fangre.
- (7) Rhaid cael gwared ag unrhyw sampl a gymerir o dan is-adran (5) mewn unrhyw fodd a bennir gan ACC.

- (ii) at any reasonable time if the tribunal, when approving the inspection, is satisfied that WRA has grounds for believing that notifying the occupier would seriously prejudice the assessment or collection of devolved tax.
- (4) If WRA seeks to carry out an inspection without –
 - (a) the agreement of the occupier, or
 - (b) issuing a notice under subsection (3)(b)(i),WRA must provide a notice at the time the inspection is to begin.
- (5) A notice provided under subsection (4) must –
 - (a) if the occupier of the premises is present, be provided to the occupier;
 - (b) if the occupier is not present but there is a person present who appears to WRA to be in charge of the premises, be provided to that person;
 - (c) in any other case, be left in a prominent place on the premises.
- (6) A notice issued under subsection (3)(b)(i), or provided under subsection (4), must state –
 - (a) that the inspection has been approved by the tribunal, and
 - (b) the possible consequences of obstructing a person exercising WRA's functions.
- (7) The powers under this section do not include power to enter or inspect any part of the premises that is used solely as a dwelling.

104 Carrying out inspections under section 103: further provision

- (1) When carrying out an inspection under section 103, WRA has the following powers.
- (2) On entering the business premises, WRA may –
 - (a) if it has grounds for believing that the carrying out of the inspection may be seriously obstructed, be accompanied by a constable, and
 - (b) be accompanied by a person authorised by WRA.
- (3) WRA may make such examination or investigation as it considers to be necessary in the circumstances.
- (4) WRA may direct that the premises or any part of them, or anything in them, be left undisturbed (either generally or in particular respects) for so long as is necessary for the purposes of any such examination or investigation.
- (5) WRA, or a person accompanying WRA, may take samples of material from the premises.
- (6) The power to take samples includes power –
 - (a) to carry out experimental borings or other works on the premises, and
 - (b) to install, keep or maintain monitoring and other apparatus on the premises.
- (7) Any sample taken under subsection (5) is to be disposed of in such manner as WRA may determine.

105 Cynnal archwiliadau o dan adran 103: defnyddio offer a deunyddiau

- (1) Caiff ACC, neu berson sydd yno gydag ACC, fynd ag unrhyw offer neu ddeunyddiau sydd eu hangen at ddiben archwiliad o dan adran 103 i'r fangre busnes sy'n cael ei harchwilio.
- (2) Caiff ACC, neu berson sydd yno gydag ACC, fynd ag offer neu ddeunyddiau i'r fangre—
 - (a) ar adeg y mae meddiannydd y fangre yn cytuno iddi, neu
 - (b) ar unrhyw adeg resymol, os bodlonir y naill neu'r llall o'r amodau a ganlyn—
 - (i) y dyroddwyd hysbysiad o dan adran 103(3)(b)(i) a bod yr hysbysiad yn pennu bod yr offer neu'r deunyddiau i'w dygyd i'r fangre, neu
 - (ii) bod gan ACC sail dros gredu y byddai dyroddi hysbysiad o'r fath yn niweidio'r gwaith o asesu neu gasglu trethi datganoledig yn ddifrifol.
- (3) Os dygir offer neu ddeunyddiau i'r fangre—
 - (a) heb gytundeb y meddiannydd, neu
 - (b) heb i hysbysiad gael ei ddyroddi yn unol ag is-adran (2)(b)(i),
 rhaid i ACC ddarparu hysbysiad ar yr adeg y mae'r offer neu'r deunyddiau i'w dygyd i'r fangre.
- (4) Rhaid i'r hysbysiad—
 - (a) os yw meddiannydd y fangre yno, gael ei roi i'r meddiannydd;
 - (b) os nad yw'r meddiannydd yno ond bod yno berson yr ymddengys i ACC ei fod yn gyfrifol am y fangre, gael ei roi i'r person hwnnw;
 - (c) mewn unrhyw achos arall, gael ei adael mewn lle amlwg yn y fangre.
- (5) Rhaid i'r hysbysiad ddatgan canlyniadau posibl rhwystro person sy'n arfer swyddogaethau ACC.
- (6) Os yw'r tribiwnlys wedi cymeradwyo'r archwiliad, neu'r defnydd o offer neu ddeunyddiau, rhaid i'r hysbysiad ddatgan hynny.

106 Pŵer i archwilio mangre neu eiddo er mwyn prisio etc.

- (1) Caiff ACC fynd i fangre ac archwilio'r fangre ac unrhyw eiddo yn y fangre at ddiben prisio, mesur neu bennu cymeriad y fangre neu'r eiddo—
 - (a) os oes angen prisio, mesur neu bennu cymeriad at ddibenion gwirio sefyllfa dreth unrhyw berson, a
 - (b) os yw naill ai amod 1 neu amod 2 wedi ei fodloni.
- (2) Amod 1 yw—
 - (a) bod yr archwiliad yn cael ei gynnal ar adeg a gytunwyd gan berson perthnasol, a
 - (b) bod hysbysiad sy'n nodi'r amser a gytunwyd ar gyfer cynnal yr archwiliad wedi ei ddyroddi i'r person perthnasol.
- (3) Amod 2 yw—
 - (a) bod y tribiwnlys wedi cymeradwyo'r archwiliad, a

105 Carrying out inspections under section 103: use of equipment and materials

- (1) WRA, or a person accompanying WRA, may take any equipment or materials required for the purpose of an inspection under section 103 onto the business premises being inspected.
- (2) WRA, or a person accompanying WRA, may take equipment or materials onto the premises –
 - (a) at a time agreed to by the occupier of the premises, or
 - (b) at any reasonable time, if either –
 - (i) a notice was issued under section 103(3)(b)(i) and the notice specified that the equipment or materials were to be taken onto the premises, or
 - (ii) WRA has grounds for believing that issuing such a notice would seriously prejudice the assessment or collection of devolved tax.
- (3) If equipment or materials are taken onto premises without –
 - (a) the agreement of the occupier, or
 - (b) a notice having been issued in accordance with subsection (2)(b)(i),WRA must provide a notice at the time the equipment or materials are to be taken onto the premises.
- (4) The notice must –
 - (a) if the occupier of the premises is present, be provided to the occupier;
 - (b) if the occupier is not present but there is a person present who appears to WRA to be in charge of the premises, be provided to that person;
 - (c) in any other case, be left in a prominent place on the premises.
- (5) The notice must state the possible consequences of obstructing a person exercising WRA's functions.
- (6) If the inspection, or the use of equipment or materials, has been approved by the tribunal, the notice must state that fact.

106 Power to inspect premises or property for valuation etc.

- (1) WRA may enter premises and inspect the premises and any property on the premises for the purpose of valuing, measuring or determining the character of the premises or property if –
 - (a) the valuation, measurement or determination is required for the purposes of checking any person's tax position, and
 - (b) either condition 1 or 2 is met.
- (2) Condition 1 is that –
 - (a) the inspection is carried out at a time agreed to by a relevant person, and
 - (b) a notice of the agreed time of the inspection has been issued to the relevant person.
- (3) Condition 2 is that –
 - (a) the inspection has been approved by the tribunal, and

- (b) bod hysbysiad sy'n nodi'r amser y cynhelir yr archwiliad wedi ei ddyroddi i berson perthnasol a bennir gan y tribiwnlys o leiaf 7 niwrnod cyn yr amser hwnnw.
- (4) Yn yr adran hon, ystyr "person perthnasol" yw —
 - (a) meddiannydd y fangre, neu
 - (b) os na ellir dweud pwy yw'r meddiannydd neu os yw'r fangre yn wag, person sy'n rheoli'r fangre.
- (5) Rhaid i hysbysiad o dan is-adran (2)(b) neu (3)(b) ddatgan canlyniadau posibl rhwystro person sy'n arfer swyddogaethau ACC.
- (6) Rhaid i hysbysiad o dan is-adran (3)(b) hefyd ddatgan bod y tribiwnlys wedi cymeradwyo'r archwiliad.
- (7) Os yw ACC o'r farn bod angen hynny i gynorthwyo â'r archwiliad, caiff ACC gael person a awdurdodwyd gan ACC yno gydag ef.

107 Dangos awdurdodiad i gynnal archwiliadau

Os nad yw person sy'n cynnal archwiliad o dan adran 103 neu 106 yn gallu dangos tystiolaeth o'i awdurdod i gynnal yr archwiliad pan ofynnir iddo—

- (a) gan feddiannydd y fangre, neu
- (b) gan unrhyw berson arall yr ymddengys ei fod yn gyfrifol am y fangre, neu'n rheoli'r fangre,

rhaid dod â'r archwiliad i ben ac ni chaniateir iddo barhau hyd oni ddangosir tystiolaeth o'r fath.

108 Cymeradwyaeth y tribiwnlys i archwilio mangre

- (1) Caiff ACC ofyn i'r tribiwnlys gymeradwyo—
 - (a) archwiliad o dan adran 103 neu 106, neu
 - (b) arfer pwerau o dan adran 104 neu 105 mewn perthynas ag archwiliad o dan adran 103 y mae meddiannydd y fangre wedi cytuno iddo.
- (2) Mae cymeradwyaeth y tribiwnlys i archwiliad o dan adran 103 yn cynnwys cymeradwyo arfer y pwerau o dan adran 104 neu 105 yn ddarostyngedig i unrhyw amodau a osodir gan y tribiwnlys wrth gymeradwyo'r archwiliad.
- (3) Caniateir gwneud cais am gymeradwyaeth o dan is-adran (1) heb anfon hysbysiad am y cais at—
 - (a) y person y mae ei sefyllfa dreth yn destun yr archwiliad arfaethedig, neu
 - (b) meddiannydd y fangre.
- (4) Ni chaiff y tribiwnlys gymeradwyo archwiliad o dan adran 103—
 - (a) oni fo'n fodlon bod gan ACC sail dros gredu bod angen archwilio'r fangre busnes at ddiben gwirio sefyllfa dreth person, a
 - (b) os gwnaed y cais am gymeradwyaeth heb roi hysbysiad, oni fo'n fodlon y gallai anfon hysbysiad am y cais fod wedi niweidio'r gwaith o asesu neu gasglu trethi datganoledig.

- (b) a notice of the time of the inspection has been issued to a relevant person specified by the tribunal at least 7 days before that time.
- (4) In this section, “relevant person” means –
 - (a) the occupier of the premises, or
 - (b) if the occupier cannot be identified or the premises are vacant, a person who controls the premises.
- (5) A notice under subsection (2)(b) or (3)(b) must state possible consequences of obstructing a person exercising WRA’s functions.
- (6) A notice under subsection (3)(b) must also state that the inspection has been approved by the tribunal.
- (7) If WRA considers it necessary to assist with the inspection, WRA may be accompanied by a person authorised by WRA.

107 Producing authorisation to carry out inspections

If a person carrying out an inspection under section 103 or 106 is unable to produce evidence of authority to carry out the inspection when asked to do so by –

- (a) the occupier of the premises, or
 - (b) any other person who appears to be in charge of, or to control, the premises,
- the inspection must stop and may not be continued until such evidence is produced.

108 Approval of tribunal for inspection of premises

- (1) WRA may ask the tribunal to approve –
 - (a) an inspection under section 103 or 106, or
 - (b) the exercise of powers under section 104 or 105 in relation to an inspection under section 103 which has been agreed to by the occupier of the premises.
- (2) The tribunal’s approval of an inspection under section 103 includes approval of the exercise of the powers under section 104 or 105 subject to any conditions imposed by the tribunal in approving the inspection.
- (3) An application for approval may be made under subsection (1) without notice of the application being sent to –
 - (a) the person whose tax position is the subject of the proposed inspection, or
 - (b) the occupier of the premises.
- (4) The tribunal may approve an inspection under section 103 only if –
 - (a) it is satisfied that WRA has grounds for believing that the inspection of the business premises is required for the purpose of checking a person’s tax position, and
 - (b) if the application for approval was made without notice, it is satisfied that sending notice of the application might have prejudiced the assessment or collection of devolved tax.

- (5) Ni chaiff y tribiwnlys gymeradwyo archwiliad o dan adran 106 oni fo'n fodlon bod angen yr archwiliad at ddiben gwirio sefyllfa dreth unrhyw berson ac –
- (a) os gwnaed y cais am gymeradwyaeth heb roi hysbysiad, ei fod yn fodlon y gallai anfon hysbysiad am y cais fod wedi niweidio'r gwaith o asesu neu gasglu trethi datganoledig, neu
 - (b) mewn unrhyw achos arall –
 - (i) y rhoddwyd cyfle rhesymol i'r person y mae ei sefyllfa dreth yn destun yr archwiliad arfaethedig wneud sylwadau i ACC ynghylch yr archwiliad,
 - (ii) y rhoddwyd cyfle rhesymol i feddiannydd y fangre wneud sylwadau o'r fath, a
 - (iii) y darparwyd crynodeb i'r tribiwnlys o unrhyw sylwadau a wnaed.
- (6) Nid yw is-adran (5)(b)(ii) yn gymwys os yw'r tribiwnlys yn fodlon na ellir dweud pwy yw meddiannydd y fangre.
- (7) Pan fo'r tribiwnlys wedi cymeradwyo archwiliad o dan is-adran (1)(a) neu wedi cymeradwyo arfer pŵer o dan is-adran (1)(b) rhaid i ACC gynnal yr archwiliad neu arfer y pŵer –
- (a) yn ddim hwyrach na 3 mis ar ôl y diwrnod y rhoddodd y tribiwnlys ei gymeradwyaeth, neu
 - (b) o fewn unrhyw gyfnod byrrach a bennir gan y tribiwnlys wrth roi'r gymeradwyaeth.

109 Pŵer i farcio asedau a chofnodi gwybodaeth

Mae'r pwerau o dan adrannau 103 i 106 yn cynnwys –

- (a) pŵer i farcio asedau busnes, ac unrhyw beth sy'n cynnwys asedau busnes, at ddiben dangos eu bod wedi eu harchwilio, a
- (b) pŵer i gael a chofnodi gwybodaeth (boed yn electronig neu fel arall) sy'n ymwneud â'r fangre, yr eiddo, yr asedau a'r dogfennau a archwiliwyd.

110 Cyfyngiad ar archwilio dogfennau

Ni chaiff ACC archwilio dogfen o dan y Bennod hon os (neu i'r graddau), yn rhinwedd Penodau 2 a 3, na allai hysbysiad gwybodaeth a ddyroddwyd i feddiannydd y fangre ar adeg yr archwiliad ei gwneud yn ofynnol i'r meddiannydd gyflwyno'r ddogfen.

111 Dehongli Pennod 4

Yn y Bennod hon –

ystyr "asedau busnes" ("*business assets*") yw asedau y mae gan ACC reswm i gredu eu bod yn eiddo, ar les neu'n cael eu defnyddio gan unrhyw berson mewn cysylltiad â rhedeg busnes, ond nid yw'n cynnwys dogfennau;

ystyr "dogfennau busnes" ("*business documents*") yw dogfennau (neu gopiau o ddogfennau) sy'n ymwneud â rhedeg busnes gan unrhyw berson;

- (5) The tribunal may approve an inspection under section 106 only if it is satisfied that the inspection is required for the purposes of checking any person's tax position and—
- (a) if the application for approval was made without notice, it is satisfied that sending notice of the application might have prejudiced the assessment or collection of devolved tax, or
 - (b) in any other case—
 - (i) the person whose tax position is the subject of the proposed inspection has been given a reasonable opportunity to make representations to WRA about the inspection,
 - (ii) the occupier of the premises has been given a reasonable opportunity to make such representations, and
 - (iii) the tribunal has been provided with a summary of any representations made.
- (6) Subsection (5)(b)(ii) does not apply if the tribunal is satisfied that the occupier of the premises cannot be identified.
- (7) Where the tribunal has approved an inspection under subsection (1)(a) or the exercise of a power under subsection (1)(b), WRA must carry out the inspection or exercise the power—
- (a) no later than 3 months after the day on which the tribunal's approval was given, or
 - (b) within such shorter period as the tribunal may specify when giving the approval.

109 Power to mark assets and to record information

The powers under sections 103 to 106 include—

- (a) power to mark business assets, and anything containing business assets, for the purpose of indicating that they have been inspected, and
- (b) power to obtain and record information (whether electronically or otherwise) relating to the premises, property, assets and documents that have been inspected.

110 Restriction on inspection of documents

WRA may not inspect a document under this Chapter if (or to the extent that), by virtue of Chapters 2 and 3, an information notice issued at the time of the inspection to the occupier of the premises could not require the occupier to produce the document.

111 Interpretation of Chapter 4

In this Chapter—

“business assets” (*“asedau busnes”*) means assets that WRA has reason to believe are owned, leased or used in connection with the carrying on of a business by any person, but does not include documents;

“business documents” (*“dogfennau busnes”*) means documents (or copies of documents) that relate to the carrying on of a business by any person;

mae “mangre” (“*premises*”) yn cynnwys unrhyw adeilad neu strwythur, unrhyw dir ac unrhyw ddull trafndiaeth;

ystyr “mangre busnes” (“*business premises*”), mewn cysylltiad â pherson, yw mangre (neu unrhyw ran o fangre) y mae gan ACC reswm i gredu ei bod yn cael ei defnyddio mewn cysylltiad â rhedeg busnes gan y person neu ar ran y person.

PENNOD 5

PWERAU YMCHWILIO PELLACH

112 Pŵer i gopïo dogfennau a mynd â dogfennau ymaith

- (1) Pan fo ACC yn archwilio dogfen neu pan gyflwynir dogfen gan berson, caiff ACC wneud copïau o’r ddogfen neu gymryd dyfyniadau ohoni.
- (2) Pan fo ACC yn archwilio dogfen neu pan gyflwynir dogfen gan berson, caiff ACC –
 - (a) mynd â’r ddogfen ymaith ar adeg resymol, a
 - (b) cadw’r ddogfen am gyfnod rhesymol,
 os ymddengys i ACC bod angen gwneud hynny.
- (3) Pan fo ACC yn mynd â dogfen ymaith, rhaid i ACC ddarparu yn ddi-dâl –
 - (a) derbynneb ar gyfer y ddogfen, a
 - (b) copi o’r ddogfen,
 os gofynna’r person yr oedd y ddogfen yn ei feddiant, neu a oedd â phŵer dros y ddogfen, pan gyflwynwyd neu pan archwiliwyd hi.
- (4) Nid yw mynd â dogfen ymaith o dan is-adran (2)(a) i’w ystyried fel torri unrhyw hawlrwym a hawlir ar y ddogfen.
- (5) Pan fo dogfen yr aed â hi ymaith o dan is-adran (2)(a) yn cael ei cholli neu ei niweidio cyn ei dychwelyd, mae ACC yn agored i ddigolledu perchennog y ddogfen am unrhyw dreuliau yr aed iddynt yn rhesymol wrth gael dogfen arall yn ei lle neu wrth ei hatgyweirio.
- (6) Yn yr adran hon, mae cyfeiriadau at ddogfen yn cynnwys copi o’r ddogfen.

113 Darpariaeth bellach ynghylch cofnodion

- (1) Mae’r adran hon yn gymwys i unrhyw ddarpariaeth yn y Ddeddf hon sy’n –
 - (a) ei gwneud yn ofynnol i berson gyflwyno dogfen,
 - (b) caniatáu i ACC –
 - (i) archwilio dogfen,
 - (ii) gwneud neu gymryd copïau neu ddyfyniadau o ddogfen, neu
 - (iii) mynd â dogfen ymaith,
 - (c) gwneud darpariaeth ynghylch cosbau neu droseddau mewn cysylltiad â chyflwyno neu archwilio dogfennau, gan gynnwys mewn cysylltiad â’r methiant i gyflwyno dogfennau neu ganiatáu iddynt gael eu harchwilio, neu

“business premises” (“*mangre busnes*”), in relation to a person, means premises (or any part of premises) that WRA has reason to believe are (or is) used in connection with the carrying on of a business by or on behalf of the person;

“premises” (“*mangre*”) includes any building or structure, any land and any means of transport.

CHAPTER 5

FURTHER INVESTIGATORY POWERS

112 Power to copy and remove documents

- (1) Where a document is inspected by WRA or is produced by a person, WRA may take copies of the document or make extracts from it.
- (2) Where a document is inspected by WRA or is produced by a person, WRA may –
 - (a) remove the document at a reasonable time, and
 - (b) retain the document for a reasonable period,if it appears to WRA to be necessary to do so.
- (3) Where WRA removes a document, WRA must supply free of charge –
 - (a) a receipt for the document, and
 - (b) a copy of the document,if requested to do so by the person who was in possession or power of the document when it was produced or inspected.
- (4) The removal of a document under subsection (2)(a) is not to be regarded as breaking any lien claimed on the document.
- (5) Where a document removed under subsection (2)(a) is lost or damaged before it is returned, WRA is liable to compensate the owner of the document for any expenses reasonably incurred in replacing or repairing the document.
- (6) In this section, references to a document include a copy of the document.

113 Further provision about records

- (1) This section applies to any provision of this Act that –
 - (a) requires a person to produce a document,
 - (b) permits WRA –
 - (i) to inspect a document,
 - (ii) to make or take copies of or extracts from a document, or
 - (iii) to remove a document,
 - (c) makes provision about penalties or offences in connection with the production or inspection of documents, including in connection with the failure to produce or permit the inspection of documents, or

- (d) gwneud unrhyw ddarpariaeth arall mewn cysylltiad â'r gofyniad a grybwyllir ym mharagraff (a) neu'r pwerau a grybwyllir ym mharagraff (b).
- (2) Mae darpariaeth y mae'r adran hon yn gymwys iddi yn cael effaith fel pe bai –
- (a) unrhyw gyfeiriad yn y ddarpariaeth at ddogfen yn gyfeiriad at unrhyw beth y mae gwybodaeth o unrhyw ddisgrifiad wedi ei gofnodi ynddo, a
- (b) unrhyw gyfeiriad yn y ddarpariaeth at gopi o ddogfen yn gyfeiriad at unrhyw beth y mae gwybodaeth a gofnodwyd yn y ddogfen wedi ei gopïo arno, ym mha bynnag fodd a boed yn uniongyrchol neu'n anuniongyrchol.
- (3) Caiff ACC, ar unrhyw adeg resymol, gael mynediad i unrhyw gyfrifiadur ac unrhyw gyfarpar neu ddeunydd cysylltiedig a ddefnyddir neu a ddefnyddiwyd mewn cysylltiad â dogfen berthnasol, a'u harchwilio a gwirio eu gweithrediad.
- (4) Yn is-adran (3), ystyr "dogfen berthnasol" yw dogfen –
- (a) y bu'n ofynnol neu y gall fod yn ofynnol i berson ei chyflwyno gan neu o dan ddarpariaeth yn y Ddeddf hon, neu
- (b) y caiff ACC –
- (i) ei harchwilio,
- (ii) gwneud neu gymryd copïau neu ddyfyniadau ohoni, neu
- (iii) mynd â hi ymaith.
- (5) Caiff ACC wneud unrhyw gymorth sy'n rhesymol ofynnol ganddo at ddibenion is-adran (3) yn ofynnol gan –
- (a) y person sy'n defnyddio'r cyfrifiadur neu sydd wedi defnyddio'r cyfrifiadur, neu'r person y'i defnyddir ar ei ran neu y'i defnyddiwyd ar ei ran, neu
- (b) unrhyw berson sy'n gyfrifol am y cyfrifiadur, y cyfarpar neu'r deunydd, neu sydd fel arall yn ymwneud â'u gweithredu.
- (6) Os nad yw person sy'n arfer y pŵer o dan is-adran (3) yn gallu cyflwyno tystiolaeth o awdurdod i wneud hynny pan ofynnir iddo ddarparu tystiolaeth o'r fath gan –
- (a) y person sy'n defnyddio'r cyfrifiadur neu sydd wedi defnyddio'r cyfrifiadur, neu'r person y'i defnyddir ar ei ran neu y'i defnyddiwyd ar ei ran, neu
- (b) unrhyw berson sy'n gyfrifol am y cyfrifiadur, y cyfarpar neu'r deunydd, neu sydd fel arall yn ymwneud â'u gweithredu,
- rhaid i'r person sy'n arfer y pŵer roi'r gorau i wneud hynny ac ni chaiff barhau hyd oni chyflwynir tystiolaeth o'r fath.

PENNOD 6

TROSEDDAU YN YMWNEUD Â HYSBYSIADAU GWYBODAETH

114 Trosedd o gelu etc. ddogfennau yn dilyn hysbysiad gwybodaeth

- (1) Mae person yn cyflawni trosedd –
- (a) os yw ACC yn dyroddi hysbysiad gwybodaeth i'r person –
- (i) sy'n ei gwneud yn ofynnol i'r person gyflwyno dogfen, a

- (d) makes any other provision in connection with the requirement mentioned in paragraph (a) or the powers mentioned in paragraph (b).
- (2) A provision to which this section applies has effect as if –
- (a) any reference in the provision to a document were a reference to anything in which information of any description is recorded, and
- (b) any reference in the provision to a copy of a document were a reference to anything onto which information recorded in the document has been copied, by whatever means and whether directly or indirectly.
- (3) WRA may, at any reasonable time, obtain access to, inspect and check the operation of any computer and any associated apparatus or material which is or has been used in connection with a relevant document.
- (4) In subsection (3), “relevant document” means a document –
- (a) that a person has been, or may be, required to produce by or under a provision of this Act, or
- (b) that WRA may –
- (i) inspect,
- (ii) make or take copies of or extracts from, or
- (iii) remove.
- (5) WRA may require any assistance that it reasonably requires for the purposes of subsection (3) from –
- (a) the person by whom or on whose behalf the computer is or has been used, or
- (b) any person having charge of, or otherwise concerned with the operation of, the computer, apparatus or material.
- (6) If a person exercising the power under subsection (3) is unable to produce evidence of authority to do so when asked to provide such evidence by –
- (a) the person by whom or on whose behalf the computer is or has been used, or
- (b) any person having charge of, or otherwise concerned with the operation of, the computer, apparatus or material,
- the person exercising the power must stop and may not continue until such evidence is produced.

CHAPTER 6

OFFENCES RELATING TO INFORMATION NOTICES

114 Offence of concealing etc. documents following information notice

- (1) A person commits an offence if –
- (a) WRA issues an information notice to the person –
- (i) which requires the person to produce a document, and

- (ii) sydd wedi ei gymeradwyo gan y tribiwnlys, a
 - (b) os yw'r person yn celu, yn difa neu fel arall yn cael gwared (neu'n trefnu i gelu, i ddifa neu i gael gwared) â'r ddogfen honno.
- (2) Gall person gyflawni trosedd o dan is-adran (1) er gwaethaf y ffaith bod y person wedi apelio yn erbyn yr hysbysiad gwybodaeth neu yn erbyn gofyniad ynddo.
- (3) Nid yw person yn cyflawni trosedd o dan is-adran (1) os yw'r person yn gweithredu ar ôl i'r ddogfen wreiddiol gael ei chyflwyno yn unol â'r hysbysiad gwybodaeth, oni bai bod ACC wedi hysbysu'r person bod rhaid i'r ddogfen barhau i fod ar gael i'w harchwilio (ac nad yw wedi tynnu'r hysbysiad yn ôl).
- (4) Pan fo copi o ddogfen wedi ei gyflwyno yn unol ag adran 96(1), nid yw person yn cyflawni trosedd o dan is-adran (1) os yw'r person yn gweithredu ar ôl diwedd y cyfnod o 6 mis sy'n dechrau â'r diwrnod y cyflwynwyd y copi oni bai bod ACC, cyn i'r cyfnod hwnnw ddod i ben, wedi gofyn am y ddogfen wreiddiol o dan adran 96(3).
- (5) Mae'n amddiffyniad i berson a gyhuddir o drosedd o dan is-adran (1) ddangos bod gan y person esgus rhesymol am gelu, am ddifa neu fel arall am gael gwared (neu am drefnu i gelu, i ddifa neu i gael gwared) â'r ddogfen.
- (6) Mae person sy'n cyflawni trosedd o dan is-adran (1) yn agored –
 - (a) ar gollfarn ddiannod, i ddirwy;
 - (b) ar gollfarn ar ddiad, i garchar am gyfnod heb fod yn hwy na 2 flynedd neu i ddirwy (neu'r ddau).

115 Trosedd o gelu etc. ddogfennau yn dilyn hysbysiad

- (1) Mae person yn cyflawni trosedd os yw'r person yn celu, yn difa neu fel arall yn cael gwared (neu'n trefnu i gelu, i ddifa neu i gael gwared) â dogfen ar ôl i ACC ddweud wrth y person –
 - (a) y bydd dogfen, neu ei bod yn debygol o fod, yn destun hysbysiad gwybodaeth wedi ei gyfeirio at y person hwnnw (gweler adran 88(3)(b)), a
 - (b) bod ACC yn bwriadu ceisio cymeradwyaeth y tribiwnlys i ddyroddi'r hysbysiad gwybodaeth (gweler adran 87(2)(b)) neu ei bod yn ofynnol iddo geisio cymeradwyaeth o'r fath (gweler adrannau 86, 89(1)(d) a 92(1)).
- (2) Nid yw person yn cyflawni trosedd o dan is-adran (1) os yw'r person yn celu, yn difa neu fel arall yn cael gwared â'r ddogfen –
 - (a) ar ôl diwedd y cyfnod o 6 mis sy'n dechrau â'r diwrnod y dywedodd ACC wrth y person (neu y dywedodd wrth y person ddiwethaf), neu
 - (b) wedi i hysbysiad gwybodaeth gael ei ddyroddi sy'n ei gwneud yn ofynnol i'r person gyflwyno'r ddogfen.
- (3) Mae'n amddiffyniad i berson a gyhuddir o drosedd o dan is-adran (1) ddangos bod gan y person esgus rhesymol am gelu, am ddifa neu fel arall am gael gwared (neu am drefnu i gelu, i ddifa neu i gael gwared) â'r ddogfen.
- (4) Mae person sy'n cyflawni trosedd o dan is-adran (1) yn agored –
 - (a) ar gollfarn ddiannod, i ddirwy;

- (ii) which has been approved by the tribunal, and
 - (b) the person conceals, destroys or otherwise disposes of (or arranges for the concealment, destruction or disposal of) that document.
- (2) A person may commit an offence under subsection (1) despite the fact that the person has appealed against the information notice or against a requirement in it.
- (3) A person does not commit an offence under subsection (1) if the person acts after the original document has been produced in accordance with the information notice, unless WRA has notified the person that the document must continue to be available for inspection (and has not withdrawn the notification).
- (4) A person does not commit an offence under subsection (1) where a copy of a document has been produced in accordance with section 96(1), if the person acts after the end of the period of 6 months beginning with the day on which the copy was produced unless, before the end of that period, WRA has made a request for the original document under section 96(3).
- (5) It is a defence for a person charged with an offence under subsection (1) to show that the person had a reasonable excuse for concealing, destroying or otherwise disposing of (or for arranging for the concealment, destruction or disposal of) the document.
- (6) A person who commits an offence under subsection (1) is liable—
 - (a) on summary conviction, to a fine;
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine (or both).

115 Offence of concealing etc. documents following notification

- (1) A person commits an offence if the person conceals, destroys or otherwise disposes of (or arranges for the concealment, destruction or disposal of) a document after WRA has told the person that—
 - (a) a document is to be, or is likely to be, the subject of an information notice addressed to that person (see section 88(3)(b)), and
 - (b) WRA intends to seek the approval of the tribunal for the issuing of the information notice (see section 87(2)(b)) or is required to seek such approval (see sections 86, 89(1)(d) and 92(1)).
- (2) A person does not commit an offence under subsection (1) if the person conceals, destroys or otherwise disposes of the document after—
 - (a) the end of the period of 6 months beginning with the day on which WRA told the person (or last told the person), or
 - (b) an information notice has been issued requiring the person to produce the document.
- (3) It is a defence for a person charged with an offence under subsection (1) to show that the person had a reasonable excuse for concealing, destroying or otherwise disposing of (or for arranging for the concealment, destruction or disposal of) the document.
- (4) A person who commits an offence under subsection (1) is liable—
 - (a) on summary conviction, to a fine;

- (b) ar gollfarn ar ddiad, i garchar am gyfnod heb fod yn hwy na 2 flynedd neu i ddirwy (neu'r ddau).

PENNOD 7

CYMERADWYAETH Y TRIBIWNLYS

116 Dim adolygu nac apelio yn erbyn cymeradwyaeth y tribiwnlys

- (1) Yn adran 11(5) o Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodaeth 2007 (p. 15) (penderfyniadau a eithrir o'r hawl i apelio i'r Uwch Dribiwnlys), ar ôl paragraff (c) mewnosoder –

“(ca) any decision of the First-tier Tribunal under section 88, 89(3) or 92(3) of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (approval for Welsh Revenue Authority to issue certain information notices),

(cb) any decision of the First-tier Tribunal under section 108 of that Act (approval for Welsh Revenue Authority to inspect premises),”.

- (2) Yn adran 13(8) o'r Ddeddf honno (penderfyniadau a eithrir o'r hawl i apelio i'r Llys Apêl etc.), ar ôl paragraff (b) mewnosoder –

“(ba) any decision of the Upper Tribunal under section 88, 89(3) or 92(3) of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (approval for Welsh Revenue Authority to issue certain information notices),

(bb) any decision of the Upper Tribunal under section 108 of that Act (approval for Welsh Revenue Authority to inspect premises),”.

RHAN 5

COSBAU

PENNOD 1

TROSOLWG

117 Trosolwg o'r Rhan

- (1) Mae'r Rhan hon yn gwneud darpariaeth am gosbau sy'n ymwneud â threthi datganoledig, gan gynnwys –

- (a) cosbau sy'n ymwneud â methiannau i ddychwelyd ffurflenni treth neu i dalu trethi datganoledig,
- (b) cosbau sy'n ymwneud ag anghywirdebau,
- (c) cosbau sy'n ymwneud â chadw cofnodion a threfniadau talu'n ôl, a
- (d) cosbau sy'n ymwneud ag ymchwiliadau.

- (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or to a fine (or both).

CHAPTER 7

TRIBUNAL APPROVALS

116 No review or appeal of tribunal approvals

- (1) In section 11(5) of the Tribunals, Courts and Enforcement Act 2007 (c. 15) (decisions excluded from right to appeal to Upper Tribunal), after paragraph (c) insert –
 - “(ca) any decision of the First-tier Tribunal under section 88, 89(3) or 92(3) of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (approval for Welsh Revenue Authority to issue certain information notices),
 - (cb) any decision of the First-tier Tribunal under section 108 of that Act (approval for Welsh Revenue Authority to inspect premises),”.
- (2) In section 13(8) of that Act (decisions excluded from right to appeal to Court of Appeal etc.), after paragraph (b) insert –
 - “(ba) any decision of the Upper Tribunal under section 88, 89(3) or 92(3) of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (approval for Welsh Revenue Authority to issue certain information notices),
 - (bb) any decision of the Upper Tribunal under section 108 of that Act (approval for Welsh Revenue Authority to inspect premises),”.

PART 5

PENALTIES

CHAPTER 1

OVERVIEW

117 Overview of Part

- (1) This Part makes provision about penalties relating to devolved taxes, including –
 - (a) penalties relating to failures to make tax returns or to pay devolved tax,
 - (b) penalties relating to inaccuracies,
 - (c) penalties relating to record-keeping and reimbursement arrangements, and
 - (d) penalties relating to investigations.

- (2) Mae'n cynnwys darpariaeth ynghylch –
- (a) yr amgylchiadau pan gyfyd rhwymedigaeth i'r cosbau hynny,
 - (b) symiau'r cosbau hynny,
 - (c) yr amgylchiadau pan ganiateir gohirio rhwymedigaeth i'r cosbau hynny neu ostwng symiau'r cosbau hynny,
 - (d) asesu'r cosbau hynny, ac
 - (e) talu'r cosbau hynny.

PENNOD 2

COSBAU AM FETHU Â DYCHWELYD FFURFLENNI NEU DALU TRETH

Cosb am fethu â dychwelyd ffurflen dreth

- 118 Cosb am fethu â dychwelyd ffurflen dreth ar y dyddiad ffeilio neu cyn hynny**
Mae person yn agored i gosb o £100 os yw'r person yn methu â dychwelyd ffurflen dreth ar y dyddiad ffeilio neu cyn hynny.
- 119 Cosb am fethu â dychwelyd ffurflen dreth o fewn 6 mis wedi'r dyddiad ffeilio**
- (1) Mae person yn agored i gosb os yw methiant y person i dychwelyd ffurflen dreth yn parhau ar ôl diwedd y cyfnod o 6 mis sy'n dechrau â'r diwrnod ar ôl y dyddiad ffeilio.
 - (2) Y gosb yw'r mwyaf o'r canlynol –
 - (a) 5% o swm y dreth ddatganoledig y byddai'r person wedi bod yn agored i'w dalu pe byddai'r ffurflen dreth wedi ei dychwelyd, a
 - (b) £300.
- 120 Cosb am fethu â dychwelyd ffurflen dreth o fewn 12 mis wedi'r dyddiad ffeilio**
- (1) Mae person yn agored i gosb os yw methiant y person i dychwelyd ffurflen dreth yn parhau ar ôl diwedd y cyfnod o 12 mis sy'n dechrau â'r diwrnod ar ôl y dyddiad ffeilio.
 - (2) Pan fo'r person, drwy fethu â dychwelyd y ffurflen dreth, yn atal yn fwriadol wybodaeth a fyddai'n galluogi neu'n cynorthwyo ACC i asesu rhwymedigaeth y person i dreth ddatganoledig, y gosb yw'r mwyaf o –
 - (a) 100% o swm y dreth ddatganoledig y byddai'r person wedi bod yn agored i'w dalu pe byddai'r ffurflen dreth wedi ei dychwelyd, a
 - (b) £300.
 - (3) Mewn unrhyw achos nad yw'n dod o fewn is-adran (2), y gosb yw'r mwyaf o'r canlynol –
 - (a) 5% o swm y dreth ddatganoledig y byddai'r person wedi bod yn agored i'w dalu pe byddai'r ffurflen dreth wedi ei dychwelyd, a
 - (b) £300.

- (2) It includes provision about –
- (a) the circumstances which liability to those penalties arises,
 - (b) the amounts of those penalties,
 - (c) the circumstances in which liability to those penalties may be suspended or the amounts of those penalties may be reduced,
 - (d) the assessment of those penalties, and
 - (e) the payment of those penalties.

CHAPTER 2

PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX

Penalty for failure to make tax return

118 Penalty for failure to make tax return on or before filing date

A person is liable to a penalty of £100 if the person fails to make a tax return on or before the filing date.

119 Penalty for failure to make tax return within 6 months from filing date

- (1) A person is liable to a penalty if the person's failure to make a tax return continues after the end of the period of 6 months beginning with the day after the filing date.
- (2) The penalty is the greater of –
 - (a) 5% of the amount of the devolved tax to which the person would have been liable if the tax return had been made, and
 - (b) £300.

120 Penalty for failure to make tax return within 12 months from filing date

- (1) A person is liable to a penalty if the person's failure to make a tax return continues after the end of the period of 12 months beginning with the day after the filing date.
- (2) Where, by failing to make the tax return, the person deliberately withholds information which would enable or assist WRA to assess the person's liability to a devolved tax, the penalty is the greater of –
 - (a) 100% of the amount of the devolved tax to which the person would have been liable if the tax return had been made, and
 - (b) £300.
- (3) In any case not falling within subsection (2), the penalty is the greater of –
 - (a) 5% of the amount of the devolved tax to which the person would have been liable if the tax return had been made, and
 - (b) £300.

121 Gostwng cosb am fethu â dychwelyd ffurflen dreth: datgelu

- (1) Caiff ACC ostwng cosb o dan adran 118, 119 neu 120 os yw'r person yn datgelu gwybodaeth sydd wedi ei hatal o ganlyniad i fethiant i dychwelyd ffurflen dreth ("gwybodaeth berthnasol").
- (2) Mae person yn datgelu gwybodaeth berthnasol drwy –
 - (a) dweud wrth ACC amdani,
 - (b) rhoi cymorth rhesymol i ACC feintioli unrhyw dreth ddatganoledig nas talwyd oherwydd i'r wybodaeth gael ei hatal, ac
 - (c) caniatáu i ACC weld cofnodion at ddiben gwirio faint o dreth ddatganoledig nas talwyd fel hyn.
- (3) Wrth ostwng cosb o dan yr adran hon, caiff ACC ystyried –
 - (a) pa un a oedd y datgeliad wedi ei gymell neu'n ddigymell, a
 - (b) ansawdd y datgeliad.
- (4) Mae datgelu gwybodaeth berthnasol –
 - (a) yn "ddigymell" os gwneir hynny ar adeg pan nad oes gan y person sy'n datgelu unrhyw reswm i gredu bod ACC wedi darganfod yr wybodaeth berthnasol neu ei fod ar fin ei darganfod, a
 - (b) fel arall, "wedi ei gymell".
- (5) Mae "ansawdd", mewn perthynas â datgelu, yn cynnwys amseriad, natur a graddau.

*Cosb am fethu â thalu treth***122 Cosb am fethu â thalu treth**

- (1) Mae person yn agored i gosb os yw'r person yn methu â thalu, ar y dyddiad cosbi neu cyn hynny, swm o dreth ddatganoledig sy'n daladwy gan y person hwnnw.
- (2) Y "dyddiad cosbi", mewn perthynas â swm o dreth ddatganoledig sy'n daladwy, yw'r dyddiad a bennir mewn deddfiad fel y dyddiad y mae'n rhaid talu'r swm arno neu cyn hynny.
- (3) Y gosb o dan yr adran hon yw canran y swm o dreth ddatganoledig nas talwyd a bennir mewn deddfiad fel swm y gosb o dan yr amgylchiadau perthnasol.

123 Gohirio cosb am fethu â thalu treth pan fo cytundeb cyfredol i ohirio taliad

- (1) Mae'r adran hon yn gymwys –
 - (a) os yw person y mae swm o dreth ddatganoledig yn daladwy ganddo wedi gwneud cais i ACC, ar y dyddiad cosbi neu cyn hynny, i ohirio talu'r swm, a
 - (b) os yw ACC wedi cytuno, ar y dyddiad hwnnw neu cyn hynny, y gellir gohirio talu'r swm am gyfnod ("y cyfnod gohirio").
- (2) Pe byddai'r person (ar wahân i'r is-adran hon), rhwng y dyddiad y mae'r person yn gwneud y cais a diwedd y cyfnod gohirio, yn dod yn agored i gosb am fethu â thalu'r swm, nid yw'r person yn agored i'r gosb honno.

121 Reduction in penalty for failure to make tax return: disclosure

- (1) WRA may reduce a penalty under section 118, 119 or 120 if the person discloses information which has been withheld as a result of a failure to make a tax return (“relevant information”).
- (2) A person discloses relevant information by –
 - (a) telling WRA about it,
 - (b) giving WRA reasonable help in quantifying any devolved tax unpaid by reason of the information having been withheld, and
 - (c) allowing WRA access to records for the purpose of checking how much devolved tax is so unpaid.
- (3) In reducing a penalty under this section, WRA may take account of –
 - (a) whether the disclosure was prompted or unprompted, and
 - (b) the quality of the disclosure.
- (4) Disclosure of relevant information –
 - (a) is “unprompted” if made at a time when the person making the disclosure has no reason to believe that WRA has discovered or is about to discover the relevant information, and
 - (b) otherwise, is “prompted”.
- (5) “Quality”, in relation to disclosure, includes timing, nature and extent.

*Penalty for failure to pay tax***122 Penalty for failure to pay tax**

- (1) A person is liable to a penalty if the person fails to pay, on or before the penalty date, an amount of devolved tax which is payable by that person.
- (2) The “penalty date”, in relation to an amount of devolved tax which is payable, is the date specified in an enactment as the date on or before which the amount must be paid.
- (3) The penalty under this section is the percentage of the amount of unpaid devolved tax which is specified by an enactment as the amount of the penalty in the relevant circumstances.

123 Suspension of penalty for failure to pay tax during currency of agreement for deferred payment

- (1) This section applies if –
 - (a) a person by whom an amount of devolved tax is payable has made a request to WRA, on or before the penalty date, to defer payment of the amount, and
 - (b) WRA has agreed, on or before that date, that payment of the amount may be deferred for a period (“the deferral period”).
- (2) If the person would (apart from this subsection) become liable, between the day on which the person makes the request and the end of the deferral period, to a penalty for failing to pay the amount, the person is not liable to that penalty.

- (3) Ond—
- (a) os yw'r person yn torri'r cytundeb, a
 - (b) os yw ACC yn dyroddi hysbysiad i'r person yn pennu unrhyw gosb y byddai'r person yn agored iddi ar wahân i is-adran (2),
- daw'r person yn agored i'r gosb honno ar y diwrnod y dyroddir yr hysbysiad.
- (4) Mae person yn torri cytundeb—
- (a) os yw'r person yn methu â thalu'r swm o dan sylw pan ddaw'r cyfnod gohirio i ben, neu
 - (b) os yw'r gohirio yn ddarostyngedig i amod (gan gynnwys amod bod rhan o'r swm i'w thalu yn ystod y cyfnod gohirio) ac nad yw'r person yn cydymffurfio â'r amod hwnnw.
- (5) Os caiff y cytundeb a grybwyllir yn is-adran (1) ei amrywio ar unrhyw adeg drwy gytundeb pellach rhwng y person ac ACC, mae'r adran hon yn gymwys o'r adeg honno i'r cytundeb fel y'i hamrywiwyd.

Cosbau o dan Bennod 2: cyffredinol

124 Cydarwaith cosbau

- (1) Pan fo person yn agored i fwy nag un gosb o dan adrannau 118 i 120 a bennir drwy gyfeirio at rwymedigaeth i dreth ddatganoledig, ni chaiff y symiau hynny, gyda'i gilydd, fod yn fwy na 100% o'r rhwymedigaeth i'r dreth ddatganoledig.
- (2) Pan fo person yn agored i—
- (a) cosb o dan y Bennod hon a bennir drwy gyfeirio at rwymedigaeth i dreth ddatganoledig, a
 - (b) unrhyw gosb arall (ac eithrio cosb o dan y Bennod hon) a bennir drwy gyfeirio at yr un rhwymedigaeth i dreth ddatganoledig,
- mae swm y gosb o dan y Bennod hon i'w ostwng gan swm y gosb arall honno.

125 Gostyngiad arbennig i'r gosb o dan Bennod 2

- (1) Caiff ACC ostwng cosb o dan y Bennod hon os yw'n credu ei bod yn iawn gwneud hynny oherwydd amgylchiadau arbennig.
- (2) Yn is-adran (1), nid yw "amgylchiadau arbennig" yn cynnwys—
- (a) y gallu i dalu, na
 - (b) y ffaith fod y posibilrwydd o golli refeniw gan un person yn cael ei wrthbwysu gan ordaliad posibl gan berson arall.
- (3) Yn is-adran (1), mae'r cyfeiriad at ostwng cosb yn cynnwys cyfeiriad at—
- (a) dileu cosb yn llwyr,
 - (b) gohirio cosb, ac
 - (c) cytuno ar gyfaddawd mewn perthynas ag achos yn ymwneud â chosb.
- (4) Yn yr adran hon mae cyfeiriad at gosb yn cynnwys cyfeiriad at unrhyw log mewn perthynas â chosb.

- (3) But if—
- (a) the person breaks the agreement, and
 - (b) WRA issues a notice to the person specifying any penalty to which the person would be liable apart from subsection (2),
- the person becomes liable to that penalty on the day on which the notice is issued.
- (4) A person breaks an agreement if—
- (a) the person fails to pay the amount in question when the deferral period ends, or
 - (b) the deferral is subject to a condition (including a condition that part of the amount be paid during the deferral period) and the person fails to comply with it.
- (5) If the agreement mentioned in subsection (1) is varied at any time by a further agreement between the person and WRA, this section applies from that time to the agreement as varied.

Penalties under Chapter 2: general

124 Interaction of penalties

- (1) Where a person is liable to more than one penalty under sections 118 to 120 which is determined by reference to a liability to a devolved tax, the aggregate of the amounts of those penalties must not exceed 100% of the liability to the devolved tax.
- (2) Where a person is liable to—
- (a) a penalty under this Chapter which is determined by reference to a liability to a devolved tax, and
 - (b) any other penalty (other than a penalty under this Chapter) which is determined by reference to the same liability to a devolved tax,
- the amount of the penalty under this Chapter is to be reduced by the amount of that other penalty.

125 Special reduction in penalty under Chapter 2

- (1) WRA may reduce a penalty under this Chapter if it thinks it right to do so because of special circumstances.
- (2) In subsection (1), “special circumstances” does not include—
- (a) ability to pay, or
 - (b) the fact that a potential loss of revenue from one person is balanced by a potential over-payment by another.
- (3) In subsection (1), the reference to reducing a penalty includes a reference to—
- (a) remitting a penalty entirely,
 - (b) suspending a penalty, and
 - (c) agreeing a compromise in relation to proceedings for a penalty.
- (4) In this section a reference to a penalty include a reference to any interest in relation to a penalty.

126 Esgus rhesymol dros fethu â dychwelyd ffurflen dreth neu dalu treth

- (1) Os yw person yn bodloni ACC neu (drwy apêl) y tribiwnlys bod esgus rhesymol dros fethu â dychwelyd ffurflen dreth, nid yw'r person yn agored i gosb o dan adrannau 118 i 120 mewn perthynas â'r methiant.
- (2) Os yw person yn bodloni ACC neu (drwy apêl) y tribiwnlys bod esgus rhesymol dros fethu â thalu treth ddatganoledig, nid yw'r person yn agored i gosb o dan adran 122 mewn perthynas â'r methiant.
- (3) At ddibenion is-adrannau (1) a (2) –
 - (a) nid yw prinder arian yn esgus rhesymol oni bai y gellir priodoli hynny i ddigwyddiadau sydd y tu hwnt i reolaeth y person;
 - (b) 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 methiant;
 - (c) os oedd gan berson esgus rhesymol am y methiant 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 caiff y methiant ei gywiro heb oedi afresymol ar ôl i'r esgus ddod i ben.

127 Asesu cosbau o dan Bennod 2

- (1) Pan ddaw person yn agored i gosb o dan y Bennod hon, rhaid i ACC –
 - (a) asesu'r gosb,
 - (b) dyroddi hysbysiad i'r person o'r gosb a aseswyd, ac
 - (c) datgan yn yr hysbysiad y cyfnod neu'r trafodiad yr aseswyd y gosb mewn perthynas ag ef.
- (2) Caniateir cyfuno asesiad o gosb o dan y Bennod hon ac asesiad ar gyfer treth ddatganoledig.
- (3) Caniateir gwneud asesiad atodol mewn cysylltiad â chosb o dan adrannau 119 neu 120 os oedd asesiad cynharach yn gweithredu drwy gyfeirio at danamcangyfrif o swm y dreth ddatganoledig y byddai person wedi bod yn agored i'w dalu pe byddai wedi dychwelyd ffurflen dreth.
- (4) Os yw –
 - (a) asesiad mewn cysylltiad â chosb o dan adrannau 119 neu 120 yn seiliedig ar swm y dreth ddatganoledig y byddai person wedi bod yn agored i'w dalu pe byddai wedi dychwelyd ffurflen dreth, a
 - (b) ACC yn darganfod bod y rhwymedigaeth honno yn ormodol, caiff ACC ddyroddi hysbysiad i'r person sy'n agored i'r gosb yn diwygio'r asesiad fel ei fod yn seiliedig ar y swm cywir.
- (5) Caniateir gwneud asesiad atodol mewn cysylltiad â chosb o dan adran 122 os oedd asesiad cynharach yn gweithredu drwy gyfeirio at danamcangyfrif o swm y dreth ddatganoledig a oedd yn daladwy.
- (6) Os yw asesiad mewn cysylltiad â chosb o dan adran 122 yn seiliedig ar swm o dreth sy'n daladwy y mae ACC yn darganfod ei fod yn ormodol, caiff ACC ddyroddi hysbysiad i'r person sy'n agored i'r gosb yn diwygio'r asesiad fel ei fod yn seiliedig ar y swm cywir.

126 Reasonable excuse for failure to make tax return or pay tax

- (1) If a person satisfies WRA or (on appeal) the tribunal that there is a reasonable excuse for a failure to make a tax return, the person is not liable to a penalty under sections 118 to 120 in relation to the failure.
- (2) If a person satisfies WRA or (on appeal) the tribunal that there is a reasonable excuse for a failure to pay a devolved tax, the person is not liable to a penalty under section 122 in relation to the failure.
- (3) For the purposes of subsections (1) and (2) –
 - (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside the person's control;
 - (b) 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 failure;
 - (c) where a person had a reasonable excuse for the failure but the excuse has ceased, the person is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.

127 Assessment of penalties under Chapter 2

- (1) Where a person becomes liable to a penalty under this Chapter, WRA must –
 - (a) assess the penalty,
 - (b) issue notice to the person of the penalty assessed, and
 - (c) state in the notice the period or transaction in respect of which the penalty has been assessed.
- (2) An assessment of a penalty under this Chapter may be combined with an assessment to a devolved tax.
- (3) A supplementary assessment may be made in respect of a penalty under section 119 or 120 if an earlier assessment operated by reference to an underestimate of the amount of devolved tax to which a person would have been liable if a tax return had been made.
- (4) If –
 - (a) an assessment in respect of a penalty under section 119 or 120 is based on the amount of devolved tax to which a person would have been liable if a tax return had been made, and
 - (b) that liability is found by WRA to be excessive,WRA may issue a notice to the person liable to the penalty amending the assessment so that it is based on the correct amount.
- (5) A supplementary assessment may be made in respect of a penalty under section 122 if an earlier assessment operated by reference to an underestimate of the amount of devolved tax which was payable.
- (6) If an assessment in respect of a penalty under section 122 is based on an amount of tax payable that is found by WRA to be excessive, WRA may issue a notice to the person liable to the penalty amending the assessment so that it is based on the correct amount.

- (7) O ran diwygiad a wneir o dan is-adran (4) neu (6) –
- (a) nid yw'n effeithio ar ba bryd y mae'n rhaid talu'r gosb, a
 - (b) caniateir ei wneud ar ôl y diwrnod olaf y gellid bod wedi gwneud yr asesiad o dan sylw o dan adran 128.

128 Terfyn amser ar gyfer asesu cosbau o dan Bennod 2

- (1) Rhaid asesu cosb o dan y Bennod hon mewn cysylltiad ag unrhyw swm ar neu cyn y diweddaraf o ddyddiad A a (pan fo'n gymwys) dyddiad B.
- (2) Dyddiad A yw diwrnod olaf y cyfnod o 2 flynedd sy'n dechrau –
- (a) yn achos methiant i ddychwelyd ffurflen dreth, â'r dyddiad ffeilio, neu
 - (b) yn achos methiant i dalu treth ddatganoledig, â'r dyddiad cosbi.
- (3) Dyddiad B yw diwrnod olaf y cyfnod o 12 mis sy'n dechrau –
- (a) yn achos methiant i ddychwelyd ffurflen dreth –
 - (i) â diwedd y cyfnod apelio ar gyfer yr asesiad o swm y dreth ddatganoledig y byddai person wedi bod yn agored i'w dalu pe byddai'r ffurflen dreth wedi ei dychwelyd, neu
 - (ii) os nad oes asesiad o'r fath, â'r dyddiad y caiff y rhwymedigaeth honno ei chanfod neu'r dyddiad y canfyddir mai dim yw'r rhwymedigaeth;
 - (b) yn achos methiant i dalu treth ddatganoledig –
 - (i) â diwedd y cyfnod apelio ar gyfer yr asesiad o swm y dreth ddatganoledig yr asesir y gosb mewn cysylltiad ag ef, neu
 - (ii) os nad oes asesiad o'r fath, â'r dyddiad y canfyddir y swm hwnnw o dreth ddatganoledig.
- (4) Yn is-adran (2)(b), mae i "dyddiad cosbi" yr ystyr a roddir gan adran 122(2).
- (5) Yn is-adran (3)(a) a (b), ystyr "cyfnod apelio" yw'r diweddaraf o'r cyfnodau a ganlyn –
- (a) os na wneir apêl, y cyfnod y gellid gwneud apêl, a
 - (b) os gwneir apêl, y cyfnod sy'n dod i ben pan gaiff ei dyfarnu'n derfynol neu ei thynnu'n ôl.

PENNOD 3

COSBAU AM ANGHYWIRDEBAU

Cosbau am anghywirdebau mewn dogfennau

129 Cosb am anghywirdeb mewn dogfen a roddir i ACC

- (1) Mae person yn agored i gosb pan fo –
- (a) y person yn rhoi dogfen i ACC, a
 - (b) amodau 1 a 2 wedi eu bodloni.

- (7) An amendment made under subsection (4) or (6)–
 - (a) does not affect when the penalty must be paid, and
 - (b) may be made after the last day on which the assessment in question could have been made under section 128.

128 Time limit for assessment of penalties under Chapter 2

- (1) An assessment of a penalty under this Chapter in respect of any amount must be made on or before the later of date A and (where it applies) date B.
- (2) Date A is the last day of the period of 2 years beginning with–
 - (a) in the case of failure to make a tax return, the filing date, or
 - (b) in the case of failure to pay a devolved tax, the penalty date.
- (3) Date B is the last day of the period of 12 months beginning with–
 - (a) in the case of a failure to make a tax return–
 - (i) the end of the appeal period for the assessment of the amount of devolved tax to which a person would have been liable if the tax return had been made, or
 - (ii) if there is no such assessment, the date on which that liability is ascertained or it is ascertained that the liability is nil;
 - (b) in the case of a failure to pay a devolved tax–
 - (i) the end of the appeal period for the assessment of the amount of devolved tax in respect of which the penalty is assessed, or
 - (ii) if there is no such assessment, the date on which that amount of devolved tax is ascertained.
- (4) In subsection (2)(b), “penalty date” has the meaning given by section 122(2).
- (5) In subsection (3)(a) and (b), “appeal period” means the later of the following periods–
 - (a) if no appeal is made, the period during which an appeal could be made, and
 - (b) if an appeal is made, the period ending with its final determination or withdrawal.

CHAPTER 3

PENALTIES FOR INACCURACIES

Penalties for inaccuracies in documents

129 Penalty for inaccuracy in document given to WRA

- (1) A person is liable to a penalty where–
 - (a) the person gives WRA a document, and
 - (b) conditions 1 and 2 are satisfied.

- (2) Amod 1 yw bod y ddogfen yn cynnwys anghywirdeb sy'n gyfystyr â'r canlynol, neu'n arwain at y canlynol—
 - (a) tanddatganiad o rwymedigaeth i dreth ddatganoledig,
 - (b) datganiad ffug neu ormodol o golled sy'n ymwneud â threth ddatganoledig, neu
 - (c) hawliad ffug neu ormodol am ad-daliad o dreth ddatganoledig.
- (3) Amod 2 yw bod yr anghywirdeb yn fwriadol neu'n ddiotal ar ran y person.
- (4) Mae anghywirdeb yn ddiotal ar ran person os gellir ei briodoli i fethiant y person i gymryd gofal rhesymol.
- (5) Mae anghywirdeb nad oedd yn fwriadol nac yn ddiotal ar ran person pan roddwyd y ddogfen i'w drin fel un diotal—
 - (a) os darganfu'r person yr anghywirdeb yn ddiweddarach, a
 - (b) os na chymerodd y person gamau rhesymol i roi gwybod i ACC.
- (6) Pan fo dogfen yn cynnwys mwy nag un anghywirdeb y bodlonir amodau 1 a 2 mewn cysylltiad â hwy, mae'r person yn agored i gosb am bob anghywirdeb o'r fath.

130 Swm y gosb am anghywirdeb mewn dogfen a roddir i ACC

- (1) Y gosb am anghywirdeb bwriadol yw 100% o'r refeniw posibl a gollir.
- (2) Y gosb am anghywirdeb diotal yw 30% o'r refeniw posibl a gollir.

131 Gohirio cosb am anghywirdeb diotal

- (1) Caiff ACC ohirio cosb gyfan neu ran o gosb am anghywirdeb diotal o dan adran 129 drwy ddyroddi hysbysiad i'r person sy'n agored i'r gosb.
- (2) Rhaid i'r hysbysiad bennu—
 - (a) pa ran o'r gosb sydd i'w gohirio,
 - (b) cyfnod gohirio nad yw'n hwy na 2 flynedd, ac
 - (c) amodau gohirio y mae'n rhaid i'r person gydymffurfio â hwy.
- (3) Ni chaiff ACC ohirio cosb gyfan neu ran o gosb oni fyddai cydymffurfio ag amod gohirio yn helpu'r person i osgoi dod yn agored i gosbau pellach o dan adran 129 am anghywirdeb diotal.
- (4) Caiff amod gohirio bennu—
 - (a) cam sydd i'w gymryd, a
 - (b) cyfnod ar gyfer cymryd y cam hwnnw.
- (5) Pan ddaw'r cyfnod gohirio i ben—
 - (a) os yw'r person yn bodloni ACC y cydymffurfiwyd â'r amodau gohirio, caiff y gosb neu'r rhan a ohiriwyd ei chanslo, a
 - (b) fel arall, daw'r gosb neu'r rhan a ohiriwyd yn daladwy.
- (6) Os yw'r person, yn ystod cyfnod gohirio cosb gyfan neu ran o gosb sy'n daladwy o dan adran 129, yn dod yn agored i gosb arall o dan yr adran honno, daw'r gosb neu'r rhan a ohiriwyd yn daladwy.

- (2) Condition 1 is that the document contains an inaccuracy which amounts to, or leads to—
 - (a) an understatement of a liability to a devolved tax,
 - (b) a false or inflated statement of a loss relating to a devolved tax, or
 - (c) a false or inflated claim to repayment of devolved tax.
- (3) Condition 2 is that the inaccuracy was deliberate or careless on the person's part.
- (4) An inaccuracy is careless on a person's part if it is due to the person's failure to take reasonable care.
- (5) An inaccuracy which was neither deliberate nor careless on a person's part when the document was given is to be treated as careless if the person—
 - (a) discovered the inaccuracy at some later time, and
 - (b) did not take reasonable steps to inform WRA.
- (6) Where a document contains more than one inaccuracy in respect of which conditions 1 and 2 are satisfied, the person is liable to a penalty for each such inaccuracy.

130 Amount of penalty for inaccuracy in document given to WRA

- (1) The penalty for a deliberate inaccuracy is 100% of the potential lost revenue.
- (2) The penalty for a careless inaccuracy is 30% of the potential lost revenue.

131 Suspension of penalty for careless inaccuracy

- (1) WRA may suspend all or part of a penalty for a careless inaccuracy under section 129 by issuing a notice to the person liable to the penalty.
- (2) The notice must specify—
 - (a) what part of the penalty is to be suspended,
 - (b) a period of suspension not exceeding 2 years, and
 - (c) conditions of suspension to be complied with by the person.
- (3) WRA may suspend all or part of a penalty only if compliance with a condition of suspension would help the person to avoid becoming liable to further penalties under section 129 for careless inaccuracy.
- (4) A condition of suspension may specify—
 - (a) action to be taken, and
 - (b) a period within which it must be taken.
- (5) At the end of the period of suspension—
 - (a) if the person satisfies WRA that the conditions of suspension have been complied with, the suspended penalty or part is cancelled, and
 - (b) otherwise, the suspended penalty or part becomes payable.
- (6) If, during the period of suspension of all or part of a penalty payable under section 129, the person becomes liable to another penalty under that section, the suspended penalty or part becomes payable.

132 Cosb am anghywirdeb bwriadol mewn dogfen a roddir i ACC gan berson arall

- (1) Mae person (y cyfeirir ato yn yr adran hon fel "person A") yn agored i gosb pan fo—
 - (a) person arall yn rhoi dogfen i ACC,
 - (b) y ddogfen yn cynnwys anghywirdeb perthnasol, ac
 - (c) yr anghywirdeb i'w briodoli—
 - (i) i berson A yn darparu gwybodaeth ffug i'r person arall yn fwriadol (boed yn uniongyrchol neu'n anuniongyrchol), neu
 - (ii) i berson A yn atal gwybodaeth yn fwriadol rhag y person arall, gyda'r bwriad bod y ddogfen yn cynnwys yr anghywirdeb.
- (2) Mae "anghywirdeb perthnasol" yn anghywirdeb sy'n gyfystyr ag, neu'n arwain at—
 - (a) tanddatganiad o rwymedigaeth i dreth ddatganoledig,
 - (b) datganiad ffug neu ormodol o golled sy'n ymwneud â threth ddatganoledig, neu
 - (c) hawliad ffug neu ormodol am ad-daliad o dreth ddatganoledig.
- (3) Mae person A yn agored i gosb o dan yr adran hon mewn cysylltiad ag anghywirdeb pa un a yw'r person arall yn agored i gosb ai peidio o dan adran 129 mewn perthynas â'r un anghywirdeb.
- (4) Y gosb sy'n daladwy o dan yr adran hon yw 100% o'r refeniw posibl a gollir.

Cosb am fethu â hysbysu ynghylch tanasesiad etc.

133 Cosb am fethu â hysbysu ynghylch tanasesiad neu danddyfarniad

- (1) Mae person yn agored i gosb pan fo—
 - (a) asesiad ACC yn tanddatgan rhwymedigaeth y person i dreth ddatganoledig, a
 - (b) y person wedi methu â chymryd camau rhesymol i hysbysu ACC, o fewn y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad am yr asesiad, ei fod yn danasesiad.
- (2) Wrth benderfynu pa gamau (os o gwbl) a oedd yn rhesymol, rhaid i ACC ystyried pa un a wyddai'r person am y tanasesiad, neu a ddylai fod wedi gwybod amdano.
- (3) Y gosb sy'n daladwy o dan yr adran hon yw 30% o'r refeniw posibl a gollir.
- (4) Yn yr adran hon—
 - (a) mae "asesiad ACC" yn cynnwys dyfarniad a wnaed gan ACC o dan adran 52, a
 - (b) yn unol â hynny, mae cyfeiriadau yn y Bennod hon at danasesiad yn cynnwys cyfeiriadau at danddyfarniad.

Refeniw posibl a gollir

134 Ystyr "refeniw posibl a gollir"

Yn y Bennod hon, mae i "refeniw posibl a gollir" yr ystyr a roddir gan adrannau 135 i 138.

132 Penalty for deliberate inaccuracy in document given to WRA by another person

- (1) A person (referred to in this section as “person A”) is liable to a penalty where—
 - (a) another person gives WRA a document,
 - (b) the document contains a relevant inaccuracy, and
 - (c) the inaccuracy was attributable—
 - (i) to person A deliberately supplying false information to the other person (whether directly or indirectly), or
 - (ii) to person A deliberately withholding information from the other person, with the intention of the document containing the inaccuracy.
- (2) A “relevant inaccuracy” is an inaccuracy which amounts to, or leads to—
 - (a) an understatement of a liability to a devolved tax,
 - (b) a false or inflated statement of a loss relating to a devolved tax, or
 - (c) a false or inflated claim to repayment of devolved tax.
- (3) Person A is liable to a penalty under this section in respect of an inaccuracy whether or not the other person is liable to a penalty under section 129 in respect of the same inaccuracy.
- (4) The penalty payable under this section is 100% of the potential lost revenue.

Penalty for failure to notify under-assessment etc.

133 Penalty for failure to notify under-assessment or under-determination

- (1) A person is liable to a penalty where—
 - (a) a WRA assessment understates the person’s liability to a devolved tax, and
 - (b) the person has failed to take reasonable steps to notify WRA, within the period of 30 days beginning with the day on which the notice of assessment is issued, that it is an under-assessment.
- (2) In deciding what steps (if any) were reasonable, WRA must consider whether the person knew, or should have known, about the under-assessment.
- (3) The penalty payable under this section is 30% of the potential lost revenue.
- (4) In this section—
 - (a) “WRA assessment” includes a determination made by WRA under section 52, and
 - (b) accordingly, references in this Chapter to an under-assessment include references to an under-determination.

Potential lost revenue

134 Meaning of “potential lost revenue”

In this Chapter, “potential lost revenue” has the meaning given by sections 135 to 138.

135 Refeniw posibl a gollir: y rheol arferol

- (1) Y “refeniw posibl a gollir” mewn cysylltiad ag—
 - (a) anghywirdeb mewn dogfen (gan gynnwys anghywirdeb sydd i’w briodoli i ddarparu gwybodaeth ffug neu atal gwybodaeth), neu
 - (b) methiant i hysbysu ynghylch tanasesiad,
 yw’r swm ychwanegol sy’n daladwy mewn cysylltiad â threth ddatganoledig o ganlyniad i gywiro’r anghywirdeb neu’r tanasesiad.
- (2) Mae’r cyfeiriad yn is-adran (1) at y swm ychwanegol sy’n daladwy yn cynnwys cyfeiriad at—
 - (a) swm sy’n daladwy i ACC wedi iddo gael ei dalu drwy gamgymeriad ar ffurf ad-daliad o dreth ddatganoledig, a
 - (b) swm a fyddai wedi bod i’w ad-dalu gan ACC pe na byddai’r anghywirdeb neu’r tanasesiad wedi ei gywiro.

136 Refeniw posibl a gollir: camgymeriadau lluosog

- (1) Pan fo person yn agored i gosb o dan adran 129 mewn cysylltiad â mwy nag un anghywirdeb, a bod y cyfrifiad o’r refeniw posibl a gollir o dan adran 135 mewn cysylltiad â phob anghywirdeb yn dibynnu ar y drefn y cânt eu cywiro, dylid cymryd bod anghywirdebau diofal yn cael eu cywiro cyn anghywirdebau bwriadol.
- (2) Wrth gyfrifo refeniw posibl a gollir pan fo person yn agored i gosb o dan adran 129 mewn cysylltiad ag un neu ragor o danddatganiadau mewn un neu ragor o ddogfennau sy’n ymwneud â chyfnod treth neu drafodiad, rhaid rhoi ystyriaeth i unrhyw orddatganiadau mewn unrhyw ddogfen a roddwyd gan y person sy’n ymwneud â’r un cyfnod treth neu drafodiad.
- (3) Yn is-adran (2)—
 - (a) ystyr “tanddatganiad” yw anghywirdeb sy’n bodloni amod 1 yn adran 129, a
 - (b) ystyr “gorddatganiad” yw anghywirdeb nad yw’n bodloni’r amod hwnnw.
- (4) At ddibenion is-adran (2), mae gorddatganiadau i’w gosod yn erbyn tanddatganiadau yn y drefn a ganlyn—
 - (a) tanddatganiadau nad yw’r person yn agored i gosb mewn cysylltiad â hwy,
 - (b) tanddatganiadau diofal, ac
 - (c) tanddatganiadau bwriadol.
- (5) Wrth gyfrifo, at ddibenion cosb o dan adran 129, refeniw posibl a gollir mewn cysylltiad â dogfen a roddwyd gan berson neu ar ran person, ni ddylid ystyried y ffaith fod refeniw posibl a gollir gan berson i’w wrthbwysu, neu y caniateir ei wrthbwysu, gan ordaliad posibl gan berson arall (ac eithrio i’r graddau y mae deddfiad yn ei gwneud yn ofynnol bod rhwymedigaeth person i dreth ddatganoledig yn cael ei haddasu drwy gyfeirio at rwymedigaeth person arall i dreth ddatganoledig).

135 Potential lost revenue: normal rule

- (1) The “potential lost revenue” in respect of –
 - (a) an inaccuracy in a document (including an inaccuracy attributable to a supply of false information or withholding of information), or
 - (b) a failure to notify an under-assessment,is the additional amount payable in respect of a devolved tax as a result of correcting the inaccuracy or under-assessment.
- (2) The reference in subsection (1) to the additional amount payable includes a reference to –
 - (a) an amount payable to WRA having been erroneously paid by way of repayment of devolved tax, and
 - (b) an amount which would have been repayable by WRA had the inaccuracy or under-assessment not been corrected.

136 Potential lost revenue: multiple errors

- (1) Where a person is liable to a penalty under section 129 in respect of more than one inaccuracy, and the calculation of potential lost revenue under section 135 in respect of each inaccuracy depends on the order in which they are corrected, careless inaccuracies are to be taken to be corrected before deliberate inaccuracies.
- (2) In calculating potential lost revenue where a person is liable to a penalty under section 129 in respect of one or more understatements in one or more documents relating to a tax period or transaction, account must be taken of any overstatements in any document given by the person which relate to the same tax period or transaction.
- (3) In subsection (2) –
 - (a) “understatement” means an inaccuracy that meets condition 1 in section 129, and
 - (b) “overstatement” means an inaccuracy that does not meet that condition.
- (4) For the purposes of subsection (2) overstatements are to be set against understatements in the following order –
 - (a) understatements in respect of which the person is not liable to a penalty,
 - (b) careless understatements, and
 - (c) deliberate understatements.
- (5) In calculating, for the purposes of a penalty under section 129, potential lost revenue in respect of a document given by or on behalf of a person, no account is to be taken of the fact that a potential loss of revenue from a person is or may be balanced by a potential overpayment by another person (except to the extent that an enactment requires a person’s liability to a devolved tax to be adjusted by reference to another person’s liability to a devolved tax).

137 Refeniw posibl a gollir: colledion

- (1) Pan fo anghywirdeb yn arwain at gofnodi colled yn anghywir at ddibenion treth ddatganoledig a bod y golled wedi ei defnyddio'n llwyr i ostwng y swm sy'n daladwy mewn cysylltiad â'r dreth honno, cyfrifir y refeniw posibl a gollir yn unol ag adran 135.
- (2) Pan fo anghywirdeb yn arwain at gofnodi colled yn anghywir at ddibenion treth ddatganoledig ac nad yw'r golled wedi ei defnyddio'n llwyr i ostwng y swm sy'n daladwy mewn cysylltiad â'r dreth honno, y refeniw posibl a gollir yw –
 - (a) y refeniw posibl a gollir wedi ei gyfrifo yn unol ag adran 135 mewn cysylltiad ag unrhyw ran o'r golled a ddefnyddiwyd i ostwng y swm sy'n daladwy mewn cysylltiad â'r dreth honno, ynghyd â
 - (b) 10% o unrhyw ran nas defnyddiwyd.
- (3) Mae is-adrannau (1) a (2) yn gymwys i'r canlynol fel ei gilydd –
 - (a) achos pan na fyddai unrhyw golled wedi ei chofnodi oni bai am yr anghywirdeb, a
 - (b) achos pan fyddai swm gwahanol o golled wedi ei gofnodi (ond yn yr achos hwnnw nid yw is-adrannau (1) a (2) ond yn gymwys i'r gwahaniaeth rhwng y swm a gofnodwyd a'r gwir swm).
- (4) Mae'r refeniw posibl a gollir mewn cysylltiad â cholled yn ddim pan na fo unrhyw obaith rhesymol, oherwydd natur y golled neu amgylchiadau'r person y mae'r dreth ddatganoledig i'w chodi arno, y defnyddir y golled i gefnogi hawliad i ostwng rhwymedigaeth unrhyw berson i'r dreth honno.

138 Refeniw posibl a gollir: treth oediedig

- (1) Pan fo anghywirdeb wedi arwain at ddatgan swm o dreth ddatganoledig yn hwyrach nag y dylid ("y dreth oediedig"), y refeniw posibl a gollir yw –
 - (a) 5% o'r dreth oediedig am bob blwyddyn o'r oedi;
 - (b) canran o'r dreth oediedig, ar gyfer pob cyfnod oedi o lai na blwyddyn, sy'n cyfateb i 5% y flwyddyn.
- (2) Nid yw'r adran hon yn gymwys i achos y mae adran 137 yn gymwys iddo.

Cosbau o dan Bennod 3: cyffredinol

139 Gostwng cosb o dan Bennod 3 am ddatgelu

- (1) Caiff ACC ostwng cosb sy'n daladwy o dan y Bennod hon pan fo person yn gwneud datgeliad cymwys.
- (2) Ystyr "datgeliad cymwys" yw datgelu –
 - (a) anghywirdeb sy'n berthnasol i rwymedigaeth person i dreth ddatganoledig,
 - (b) bod gwybodaeth ffug wedi ei darparu, neu wybodaeth wedi ei hatal, sy'n berthnasol i rwymedigaeth person i dreth ddatganoledig, neu
 - (c) methiant i ddatgelu tanasesiad mewn cysylltiad â threth ddatganoledig.

137 Potential lost revenue: losses

- (1) Where an inaccuracy has the result that a loss is wrongly recorded for the purposes of a devolved tax and the loss has been wholly used to reduce the amount payable in respect of that tax, the potential lost revenue is calculated in accordance with section 135.
- (2) Where an inaccuracy has the result that a loss is wrongly recorded for the purposes of a devolved tax and the loss has not been wholly used to reduce the amount payable in respect of that tax, the potential lost revenue is –
 - (a) the potential lost revenue calculated in accordance with section 135 in respect of any part of the loss that has been used to reduce the amount payable in respect of that tax, plus
 - (b) 10% of any part that has not.
- (3) Subsections (1) and (2) apply both –
 - (a) to a case where no loss would have been recorded but for the inaccuracy, and
 - (b) to a case where a loss of a different amount would have been recorded (but in that case subsections (1) and (2) apply only to the difference between the amount recorded and the true amount).
- (4) The potential lost revenue in respect of a loss is nil where, because of the nature of the loss or the circumstances of the person chargeable to the devolved tax, there is no reasonable prospect of the loss being used to support a claim to reduce any person's liability to that tax.

138 Potential lost revenue: delayed tax

- (1) Where an inaccuracy resulted in an amount of devolved tax being declared later than it should have been ("the delayed tax"), the potential lost revenue is –
 - (a) 5% of the delayed tax for each year of the delay;
 - (b) a percentage of the delayed tax, for each period of delay of less than a year, equating to 5% per year.
- (2) This section does not apply to a case to which section 137 applies.

*Penalties under Chapter 3: general***139 Reduction in penalty under Chapter 3 for disclosure**

- (1) WRA may reduce a penalty payable under this Chapter where a person makes a qualifying disclosure.
- (2) A "qualifying disclosure" means disclosure of –
 - (a) an inaccuracy which is relevant to a person's liability to a devolved tax,
 - (b) a supply of false information, or withholding of information, which is relevant to a person's liability to a devolved tax, or
 - (c) a failure to disclose an under-assessment in respect of a devolved tax.

- (3) Mae person yn gwneud datgeliad cymwys drwy –
- (a) dweud wrth ACC amdano,
 - (b) rhoi cymorth rhesymol i ACC wrth feintioli –
 - (i) yr anghywirdeb,
 - (ii) yr anghywirdeb sydd i'w briodoli i ddarparu gwybodaeth ffug neu gelu gwybodaeth, neu
 - (iii) y tanasesiad, ac
 - (c) caniatáu i ACC weld cofnodion at ddiben sicrhau bod –
 - (i) yr anghywirdeb,
 - (ii) yr anghywirdeb sydd i'w briodoli i ddarparu gwybodaeth ffug neu atal gwybodaeth, neu
 - (iii) y tanasesiad,
 yn cael ei gywiro'n llawn.
- (4) Wrth ostwng cosb o dan yr adran hon, caiff ACC ystyried –
- (a) pa un a oedd y datgeliad wedi ei gymell neu'n ddigymell, a
 - (b) ansawdd y datgeliad.
- (5) Mae datgelu gwybodaeth berthnasol –
- (a) yn "ddigymell" os caiff ei wneud ar adeg pan nad oes gan y person sy'n datgelu unrhyw reswm i gredu bod ACC wedi darganfod neu ar fin darganfod yr anghywirdeb, bod gwybodaeth ffug wedi ei darparu neu bod gwybodaeth wedi ei hatal, neu'r tanasesiad, a
 - (b) fel arall, "wedi ei gymell".
- (6) Mae "ansawdd", mewn perthynas â datgelu, yn cynnwys amseriad, natur a graddau.

140 Gostyngiad arbennig i gosb o dan Bennod 3

- (1) Caiff ACC ostwng cosb o dan y Bennod hon os yw'n credu ei bod yn iawn gwneud hynny oherwydd amgylchiadau arbennig.
- (2) Yn is-adran (1), nid yw "amgylchiadau arbennig" yn cynnwys –
- (a) gallu i dalu, na
 - (b) y ffaith fod refeniw posibl a gollir gan un person yn cael ei wrthbwysu gan ordaliad posibl gan berson arall.
- (3) Yn is-adran (1), mae'r cyfeiriad at ostwng cosb yn cynnwys cyfeiriad at –
- (a) dileu cosb yn llwyr,
 - (b) gohirio cosb, ac
 - (c) cytuno ar gyfaddawd mewn perthynas ag achos yn ymwneud â chosb.
- (4) Yn yr adran hon, mae cyfeiriadau at gosb yn cynnwys cyfeiriadau at unrhyw log mewn perthynas â chosb.

- (3) A person makes a qualifying disclosure by –
 - (a) telling WRA about it,
 - (b) giving WRA reasonable help in quantifying –
 - (i) the inaccuracy,
 - (ii) the inaccuracy attributable to the supply of false information or withholding of information, or
 - (iii) the under-assessment, and
 - (c) allowing WRA access to records for the purpose of ensuring that –
 - (i) the inaccuracy,
 - (ii) the inaccuracy attributable to the supply of false information or withholding of information, or
 - (iii) the under-assessment,is fully corrected.
- (4) In reducing a penalty under this section, WRA may take account of –
 - (a) whether the disclosure was prompted or unprompted, and
 - (b) the quality of the disclosure.
- (5) Disclosure of relevant information –
 - (a) is “unprompted” if made at a time when the person making the disclosure has no reason to believe that WRA has discovered or is about to discover the inaccuracy, the supply of false information or withholding of information, or the under-assessment, and
 - (b) otherwise, is “prompted”.
- (6) “Quality”, in relation to disclosure, includes timing, nature and extent.

140 Special reduction in penalty under Chapter 3

- (1) WRA may reduce a penalty under this Chapter if it thinks it right to do so because of special circumstances.
- (2) In subsection (1), “special circumstances” does not include –
 - (a) ability to pay, or
 - (b) the fact that a potential loss of revenue from one person is balanced by a potential over-payment by another.
- (3) In subsection (1), the reference to reducing a penalty includes a reference to –
 - (a) remitting a penalty entirely,
 - (b) suspending a penalty, and
 - (c) agreeing a compromise in relation to proceedings for a penalty.
- (4) In this section, references to a penalty include references to any interest in relation to a penalty.

141 Asesu cosbau o dan Bennod 3

- (1) Pan ddaw person yn agored i gosb o dan y Bennod hon, rhaid i ACC—
 - (a) asesu'r gosb,
 - (b) dyroddi hysbysiad i'r person o'r gosb a aseswyd, ac
 - (c) datgan yn yr hysbysiad ar gyfer pa gyfnod neu drafodiad yr aseswyd y gosb.
- (2) Caniateir cyfuno asesiad o gosb o dan y Bennod hon ac asesiad o dreth ddatganoledig.
- (3) Rhaid gwneud asesiad o gosb o dan adran 129 neu 132 cyn diwedd y cyfnod o 12 mis sy'n dechrau—
 - (a) â diwedd y cyfnod apelio ar gyfer y penderfyniad sy'n cywiro'r anghywirdeb, neu
 - (b) os nad oes asesiad o'r dreth o dan sylw o ganlyniad i'r penderfyniad hwnnw, â'r diwrnod y caiff yr anghywirdeb ei gywiro.
- (4) Rhaid gwneud asesiad o gosb o dan adran 133 cyn diwedd y cyfnod o 12 mis sy'n dechrau—
 - (a) â diwedd y cyfnod apelio ar gyfer yr asesiad treth a oedd yn cywiro'r tanddatganiad, neu
 - (b) os nad oes asesiad sy'n cywiro'r tanddatganiad, â'r diwrnod y caiff y tanddatganiad ei gywiro.
- (5) Yn is-adrannau (3) a (4), ystyr "cyfnod apelio" yw'r diweddaraf o'r cyfnodau a ganlyn—
 - (a) os na wneir apêl, y cyfnod y gellid gwneud apêl, a
 - (b) os gwneir apêl, y cyfnod sy'n dod i ben pan gaiff ei dyfarnu'n derfynol neu ei thynnu'n ôl.
- (6) Yn ddarostyngedig i is-adrannau (3) a (4), caniateir gwneud asesiad atodol mewn cysylltiad â chosb o dan y Bennod hon os oedd asesiad cynharach yn gweithredu drwy gyfeirio at danddatganiad o'r refeniw posibl a gollir.

*Dehongli***142 Dehongli Pennod 3**

Yn y Bennod hon—

- (a) mae cyfeiriad at roi dogfen i ACC yn cynnwys—
 - (i) cyfeiriad at gyfleu gwybodaeth i ACC ar unrhyw ffurf ac mewn unrhyw fodd (boed drwy'r post, ffacs, e-bost, ffôn neu fel arall), a
 - (ii) cyfeiriad at wneud datganiad mewn dogfen;
- (b) mae cyfeiriad at ddychwelyd ffurflen dreth neu at wneud unrhyw beth mewn perthynas â ffurflen dreth yn cynnwys cyfeiriad at ddiwygio ffurflen dreth neu at wneud unrhyw beth mewn perthynas â ffurflen dreth ddiwygiedig;
- (c) mae cyfeiriad at golled yn cynnwys cyfeiriad at dâl, traul, diffyg ac unrhyw swm arall a all fod ar gael ar gyfer didyniad neu ymwarded, neu y gellir dibynnu arno er mwyn hawlio didyniad neu ymwarded;
- (d) mae cyfeiriad at weithred yn cynnwys cyfeiriad at anweithred.

141 Assessment of penalties under Chapter 3

- (1) Where a person becomes liable to a penalty under this Chapter, WRA must –
 - (a) assess the penalty,
 - (b) issue a notice to the person of the penalty assessed, and
 - (c) state in the notice the period or transaction in relation to which the penalty has been assessed.
- (2) An assessment of a penalty under this Chapter may be combined with an assessment to devolved tax.
- (3) An assessment of a penalty under section 129 or 132 must be made before the end of the period of 12 months beginning with –
 - (a) the end of the appeal period for the decision correcting the inaccuracy, or
 - (b) if there is no assessment to the tax concerned as a result of that decision, the day on which the inaccuracy is corrected.
- (4) An assessment of a penalty under section 133 must be made before the end of the period of 12 months beginning with –
 - (a) the end of the appeal period for the assessment of tax which corrected the understatement, or
 - (b) if there is no assessment correcting the understatement, the day on which the understatement is corrected.
- (5) In subsections (3) and (4), “appeal period” means the later of the following periods –
 - (a) if no appeal is made, the period during which an appeal could be made, and
 - (b) if an appeal is made, the period ending with its final determination or withdrawal.
- (6) Subject to subsections (3) and (4), a supplementary assessment may be made in respect of a penalty under this Chapter if an earlier assessment operated by reference to an underestimate of the potential lost revenue.

*Interpretation***142 Interpretation of Chapter 3**

In this Chapter –

- (a) a reference to giving a document to WRA includes –
 - (i) a reference to communicating information to WRA in any form and by any method (whether by post, fax, email, telephone or otherwise), and
 - (ii) a reference to making a statement or declaration in a document;
- (b) a reference to making a tax return or doing anything in relation to a tax return includes a reference to amending a tax return or doing anything in relation to an amended tax return;
- (c) a reference to a loss includes a reference to a charge, expense, deficit and any other amount which may be available for, or relied on to claim, a deduction or relief;
- (d) a reference to action includes a reference to omission.

PENNOD 4**COSBAU SY'N YMWNEUD Â CHADW COFNODION A THREFNIADAU TALU'N ÔL**

Cosb am fethu â chadw cofnodion mewn cysylltiad â ffurflenni neu hawliadau treth a'u storio'n ddiogel

143 Cosb am fethu â chadw cofnodion a'u storio'n ddiogel

- (1) Mae person sy'n methu â chydymffurfio ag adran 38 neu 69 yn agored i gosb heb fod yn fwy na £3,000.
- (2) Ond nid oes unrhyw gosb i'w thalu os yw ACC yn fodlon 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.

144 Esgus rhesymol am fethu â chadw cofnodion a'u storio'n ddiogel

- (1) Os yw person sy'n methu â chydymffurfio ag adran 38 neu 69 yn bodloni ACC neu (drwy apêl) y tribiwnlys bod esgus rhesymol am y methiant, nid oes unrhyw rwymedigaeth i gosb o dan adran 143 mewn perthynas â'r methiant.
- (2) At ddibenion is-adran (1) –
 - (a) nid yw prinder arian yn esgus rhesymol oni bai y gellir priodoli hynny i ddigwyddiadau sydd y tu hwnt i reolaeth y person;
 - (b) pan fo'r 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 methiant;
 - (c) os oedd gan y person esgus rhesymol am y methiant 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 caiff y methiant ei gywiro heb oedi afresymol ar ôl i'r esgus ddod i ben.

145 Asesu cosbau o dan adran 143

- (1) Pan ddaw person yn agored i gosb o dan adran 143, rhaid i ACC –
 - (a) asesu'r gosb, a
 - (b) dyroddi hysbysiad i'r person o'r gosb a aseswyd.
- (2) Rhaid gwneud asesiad o gosb o dan adran 143 o fewn y cyfnod o 12 mis sy'n dechrau â'r diwrnod y daeth ACC i gredu yn gyntaf bod y person wedi methu â chydymffurfio ag adran 38 neu 69.

PENNOD 5**COSBAU SY'N YMWNEUD AG YMCHWILIADAU**

Cosbau am fethu â chydymffurfio neu am rwystro

146 Cosb am fethu â chydymffurfio â hysbysiad gwybodaeth neu am rwystro

- (1) Mae'r adran hon yn gymwys i berson –
 - (a) sy'n methu â chydymffurfio â hysbysiad gwybodaeth,

CHAPTER 4

PENALTIES RELATING TO RECORD-KEEPING AND REIMBURSEMENT ARRANGEMENTS

Penalty for failure to keep and preserve records in connection with tax returns or claims

143 Penalty for failure to keep and preserve records

- (1) A person who fails to comply with section 38 or 69 is liable to a penalty not exceeding £3,000.
- (2) But no penalty is incurred 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.

144 Reasonable excuse for failure to keep and preserve records

- (1) If a person who fails to comply with section 38 or 69 satisfies WRA or (on appeal) the tribunal that there is a reasonable excuse for the failure, there is no liability to a penalty under section 143 in relation to the failure.
- (2) For the purposes of subsection (1) —
 - (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside the person's control;
 - (b) where the person relies on another person to do anything, that is not a reasonable excuse unless the first person took reasonable care to avoid the failure;
 - (c) where the person had a reasonable excuse for the failure but the excuse has ceased, the person is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay after the excuse ceased.

145 Assessment of penalties under section 143

- (1) Where a person becomes liable to a penalty under section 143, WRA must —
 - (a) assess the penalty, and
 - (b) issue notice to the person of the penalty assessed.
- (2) An assessment of a penalty under section 143 must be made within the period of 12 months beginning with the day on which WRA first believed the person to have failed to comply with section 38 or 69.

CHAPTER 5

PENALTIES RELATING TO INVESTIGATIONS

Penalties for failure to comply or obstruction

146 Penalty for failure to comply with information notice or obstruction

- (1) This section applies to a person who —
 - (a) fails to comply with an information notice,

- (b) sy'n rhwystro ACC yn fwriadol yn ystod ymchwiliad, neu wrth iddo arfer pŵer, a gymeradwywyd gan y tribiwnlys o dan adran 108,
- (c) sy'n rhwystro ACC yn fwriadol wrth iddo arfer ei bŵer o dan adran 113(3), neu
- (d) sy'n methu â chydymffurfio o fewn cyfnod rhesymol â gofyniad o dan adran 113(5).

(2) Mae'r person yn agored i gosb o £300.

(3) Mae'r cyfeiriad at berson sy'n methu â chydymffurfio â hysbysiad gwybodaeth yn cynnwys person sy'n celu, yn difa, neu fel arall yn cael gwared â dogfen (neu sy'n trefnu i'w chelu, i'w difa neu i gael gwared arni) yn groes i adran 114 neu 115.

147 Cosb ddiodyn ddyddiol am fethu â chydymffurfio â hysbysiad gwybodaeth neu am rwystro

(1) Mae'r adran hon yn gymwys os yw'r methiant neu'r rhwystr a grybwyllir yn adran 146(1) yn parhau ar ôl y diwrnod y dyroddir hysbysiad am gosb o dan adran 153(1)(b) mewn cysylltiad â'r methiant neu'r rhwystr.

(2) Ond nid yw'r adran hon yn gymwys –

(a) os yw'r methiant yn gysylltiedig â hysbysiad cyswllt dyledwr, neu

(b) os yw penderfyniad sy'n ymwneud â'r gosb o dan adran 146 mewn cysylltiad â'r methiant neu'r rhwystr yn destun –

(i) adolygiad nad yw hysbysiad am ei gasgliadau wedi ei ddyroddi hyd yma, neu

(ii) apêl nad yw wedi ei dyfarnu'n derfynol neu ei thynnu'n ôl hyd yma.

(3) Mae'r person yn agored i gosb bellach neu gosbau pellach heb fod yn fwy na £60 am bob diwrnod y mae'r methiant neu'r rhwystr yn parhau.

148 Effaith ymestyn y terfyn amser ar gyfer cydymffurfio

Ni chyfyd rhwymedigaeth i gosb o dan adran 146 neu 147 mewn cysylltiad â methiant person i wneud unrhyw beth yr oedd ofynnol ei wneud o fewn cyfnod cyfyngedig os gwnaeth y person hynny o fewn unrhyw gyfnod pellach (os o gwbl) a ganiatawyd gan ACC.

149 Esgus rhesymol am fethu â chydymffurfio neu am rwystro

(1) Nid oes rhwymedigaeth i gosb o dan adran 146 neu 147 os yw'r person yn bodloni ACC neu (drwy apêl) y tribiwnlys bod esgus rhesymol am y methiant neu am rwystro ACC.

(2) At ddibenion yr adran hon –

(a) nid yw prinder arian yn esgus rhesymol oni bai y gellir priodoli hynny i ddigwyddiadau sydd y tu hwnt i reolaeth y person;

(b) pan fo'r 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 methiant neu'r rhwystr;

- (b) deliberately obstructs WRA in the course of an inspection, or in the exercise of a power, that has been approved by the tribunal under section 108,
- (c) deliberately obstructs WRA in the exercise of its power under section 113(3), or
- (d) fails to comply within a reasonable time with a requirement under section 113(5).

(2) The person is liable to a penalty of £300.

(3) The reference to a person who fails to comply with an information notice includes a person who conceals, destroys or otherwise disposes of (or arranges for the concealment, destruction or disposal of) a document in breach of section 114 or 115.

147 Daily default penalty for failure to comply with information notice or obstruction

(1) This section applies if the failure or obstruction mentioned in section 146(1) continues after the day on which a penalty notice is issued under section 153(1)(b) in respect of the failure or obstruction.

(2) But this section does not apply if—

- (a) the failure is in respect of a debtor contact notice, or
- (b) a decision relating to the penalty under section 146 in respect of the failure or obstruction is the subject of—
 - (i) a review for which notice of the conclusions has not yet been issued, or
 - (ii) an appeal which has not yet been finally determined or withdrawn.

(3) The person is liable to a further penalty or penalties not exceeding £60 for each day on which the failure or obstruction continues.

148 Effect of extension of time limit for compliance

Liability to a penalty under section 146 or 147 does not arise in respect of a failure by a person to do anything required to be done within a limited period of time if the person did it within such further time (if any) as WRA may have allowed.

149 Reasonable excuse for failure to comply or obstruction

(1) Liability to a penalty under section 146 or 147 does not arise if the person satisfies WRA or (on appeal) the tribunal that there is a reasonable excuse for the failure or the obstruction of WRA.

(2) For the purposes of this section—

- (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside the person's control;
- (b) where the person relies on another person to do anything, that is not a reasonable excuse unless the first person took reasonable care to avoid the failure or obstruction;

- (c) os oedd gan y person esgus rhesymol am y methiant neu'r rhwystr 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 caiff y methiant ei gywiro, neu os daw'r rhwystr i ben, heb oedi afresymol ar ôl i'r esgus ddod i ben.

Cosbau pellach am barhau i fethu â chydymffurfio neu am barhau i rwystro

150 Cosb ddiodyn ddyddiol uwch am fethu â chydymffurfio â hysbysiad gwybodaeth

- (1) Mae'r adran hon yn gymwys –
- (a) os caiff cosb o dan adran 147 ei hasesu o dan adran 153 mewn cysylltiad â methiant person i gydymffurfio â hysbysiad trydydd parti anhysbys,
 - (b) os yw'r methiant yn parhau am fwy na 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddwyd hysbysiad am y gosb, ac
 - (c) os dywedwyd wrth y person y gellir gwneud cais o dan yr adran hon i osod cosb ddyddiol uwch.
- (2) Caiff ACC wneud cais i'r tribiwnlys osod cosb ddyddiol uwch ar y person.
- (3) Ond ni chaiff ACC wneud cais o'r fath os yw penderfyniad mewn perthynas â chosb o dan adran 146 neu 147 mewn cysylltiad â'r methiant yn destun –
- (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.
- (4) Os yw'r tribiwnlys yn penderfynu y dylid gosod cosb ddyddiol uwch, yna ar gyfer pob diwrnod cymwys y mae'r methiant yn parhau –
- (a) nid yw'r person yn agored i gosb o dan adran 147 am y methiant, a
 - (b) mae'r person yn agored yn hytrach i gosb o dan yr adran hon o swm a bennir gan y tribiwnlys.
- (5) Ni chaiff y tribiwnlys bennu swm sy'n uwch na £1,000 ar gyfer pob diwrnod cymwys.
- (6) Wrth bennu'r swm rhaid i'r tribiwnlys roi sylw i –
- (a) cost debygol cydymffurfio â'r hysbysiad i'r person,
 - (b) unrhyw fuddiannau i'r person o beidio â chydymffurfio â'r hysbysiad, ac
 - (c) unrhyw fuddiannau i unrhyw un arall sy'n deillio o'r ffaith nad yw'r person wedi cydymffurfio.
- (7) Os daw person yn agored i gosb o dan yr adran hon, rhaid i ACC ddyroddi hysbysiad sy'n nodi'r ffaith honno i'r person.
- (8) Rhaid i'r hysbysiad ddatgan y diwrnod cyntaf y bydd y gosb uwch yn gymwys.
- (9) Mae'r diwrnod hwnnw ac unrhyw ddiwrnod dilynol y mae'r methiant yn parhau yn "ddiwrnod cymwys" at ddibenion yr adran hon ac adran 153(4).

151 Cosb gysylltiedig â threth am fethu â chydymffurfio â hysbysiad gwybodaeth neu am rwystro

- (1) Mae'r adran hon yn gymwys pan fo –
- (a) person yn dod yn agored i gosb o dan adran 146,

- (c) where the person had a reasonable excuse for the failure or obstruction but the excuse has ceased, the person is to be treated as having continued to have the excuse if the failure is remedied, or the obstruction stops, without unreasonable delay after the excuse ceased.

Further penalties for continuing failure to comply or obstruction

150 Increased daily default penalty for failure to comply with information notice

- (1) This section applies if –
 - (a) a penalty under section 147 is assessed under section 153 in respect of a person’s failure to comply with an unidentified third party notice,
 - (b) the failure continues for more than 30 days beginning with the day on which notice of the penalty was issued, and
 - (c) the person has been told that an application may be made under this section for an increased daily penalty to be imposed.
- (2) WRA may make an application to the tribunal for an increased daily penalty to be imposed on the person.
- (3) But WRA may not make such an application if a decision relating to a penalty under section 146 or 147 in respect of the failure is the subject of –
 - (a) a review for which notice of the conclusions has not yet been issued, or
 - (b) an appeal which has not yet been finally determined or withdrawn.
- (4) If the tribunal decides that an increased daily penalty should be imposed, then for each applicable day on which the failure continues –
 - (a) the person is not liable to a penalty under section 147 for the failure, and
 - (b) the person is liable instead to a penalty under this section of an amount determined by the tribunal.
- (5) The tribunal may not determine an amount exceeding £1,000 for each applicable day.
- (6) In determining the amount the tribunal must have regard to –
 - (a) the likely cost to the person of complying with the notice,
 - (b) any benefits to the person of not complying with it, and
 - (c) any benefits to anyone else resulting from the person’s non-compliance.
- (7) If a person becomes liable to a penalty under this section, WRA must issue to the person notice of that fact.
- (8) The notice must state the first day on which the increased penalty is to apply.
- (9) That day and any subsequent day on which the failure continues is an “applicable day” for the purposes of this section and section 153(4).

151 Tax-related penalty for failure to comply with information notice or obstruction

- (1) This section applies where –
 - (a) a person becomes liable to a penalty under section 146,

- (b) y methiant neu'r rhwystr yn parhau ar ôl y diwrnod y dyroddir hysbysiad am gosb o dan adran 153(1)(b) mewn cysylltiad â'r gosb,
 - (c) ACC â rheswm i gredu bod swm y dreth ddatganoledig y mae'r person wedi ei dalu, neu y mae'n debygol o'i dalu, yn sylweddol is na'r hyn y byddai wedi bod fel arall o ganlyniad i'r methiant neu'r rhwystr,
 - (d) cyn diwedd y cyfnod o 12 mis sy'n dechrau â'r dyddiad perthnasol, ACC yn gwneud cais i'r Uwch Dribiwnlys i gosb ychwanegol gael ei gosod ar y person (gweler is-adran (6)) ac yn rhoi hysbysiad am y cais i'r person, ac
 - (e) yr Uwch Dribiwnlys yn penderfynu ei bod yn briodol gosod cosb ychwanegol.
- (2) Mae'r person yn agored i gosb o swm a bennir gan yr Uwch Dribiwnlys.
- (3) Wrth bennu'r swm, rhaid i'r Uwch Dribiwnlys roi sylw i swm y dreth ddatganoledig nad yw'r person wedi ei dalu, neu nad yw'n debygol o'i dalu.
- (4) Mae unrhyw gosb o dan yr adran hon yn ychwanegol at y gosb neu'r cosbau o dan adran 146 neu 147.
- (5) Yn is-adran (1)(d), ystyr y "dyddiad perthnasol" yw –
- (a) mewn achos sy'n ymwneud â hysbysiad gwybodaeth y caiff person apelio yn ei erbyn, y diweddaraf o'r canlynol –
 - (i) y diwrnod y daeth y person yn agored i'r gosb o dan adran 146,
 - (ii) os na wneir apêl yn erbyn yr hysbysiad gwybodaeth, diwedd y cyfnod y gellid bod wedi gwneud apêl o'r fath, a
 - (iii) os gwneir apêl o'r fath, y diwrnod y caiff yr apêl ei dyfarnu'n derfynol neu ei thynnu'n ôl, a
 - (b) mewn unrhyw achos arall, y diwrnod y daeth y person yn agored i'r gosb o dan adran 146.
- (6) Ni chaiff ACC wneud cais o'r math a grybwyllir yn is-adran (1)(d) os yw penderfyniad sy'n ymwneud â chosb o dan adran 146, 147 neu 150 mewn cysylltiad â'r methiant neu'r rhwystr yn destun –
- (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.

Cosb am wybodaeth neu ddogfennau anghywir

152 Cosb am wybodaeth neu ddogfennau anghywir

- (1) Mae'r adran hon yn gymwys –
- (a) os yw person yn darparu gwybodaeth anghywir, neu'n cyflwyno dogfen sy'n cynnwys anghywirdeb, wrth gydymffurfio â hysbysiad gwybodaeth heblaw hysbysiad cyswllt dyledwr, a
 - (b) os bodlonir amod 1, 2 neu 3.

- (b) the failure or obstruction continues after the day on which a penalty notice is issued under section 153(1)(b) in respect of the penalty,
 - (c) WRA has reason to believe that, as a result of the failure or obstruction, the amount of devolved tax that the person has paid, or is likely to pay, is significantly less than it would otherwise have been,
 - (d) before the end of the period of 12 months beginning with the relevant date, WRA makes an application to the Upper Tribunal for an additional penalty to be imposed on the person (see subsection (6)) and gives notice of the application to the person, and
 - (e) the Upper Tribunal decides that it is appropriate for an additional penalty to be imposed.
- (2) The person is liable to a penalty of an amount determined by the Upper Tribunal.
- (3) In determining the amount, the Upper Tribunal must have regard to the amount of devolved tax which has not been, or is not likely to be, paid by the person.
- (4) Any penalty under this section is in addition to the penalty or penalties under section 146 or 147.
- (5) In subsection (1)(d), the “relevant date” means—
- (a) in a case involving an information notice against which a person may appeal, the latest of—
 - (i) the day on which the person became liable to the penalty under section 146,
 - (ii) if no appeal against the information notice is made, the end of the period in which such an appeal could have been made, and
 - (iii) if such an appeal is made, the day on which the appeal is finally determined or withdrawn, and
 - (b) in any other case, the day on which the person became liable to the penalty under section 146.
- (6) WRA may not make an application of the kind mentioned in subsection (1)(d) if a decision relating to a penalty under section 146, 147 or 150 in respect of the failure or obstruction is the subject of—
- (a) a review for which notice of the conclusions has not yet been issued, or
 - (b) an appeal which has not yet been finally determined or withdrawn.

Penalty for inaccurate information or documents

152 Penalty for inaccurate information or documents

- (1) This section applies if—
- (a) a person provides inaccurate information, or produces a document that contains an inaccuracy, in complying with an information notice other than a debtor contact notice, and
 - (b) condition 1, 2 or 3 is met.

- (2) Amod 1 yw bod yr anghywirdeb—
 - (a) yn fwriadol, neu
 - (b) yn deillio o fethiant ar ran y person i gymryd gofal rhesymol.
- (3) Amod 2 yw bod y person yn gwybod am yr anghywirdeb ar yr adeg y darperir yr wybodaeth neu y cyflwynir y ddogfen ond nad yw'n hysbysu ACC ar y pryd.
- (4) Amod 3 yw bod y person—
 - (a) yn darganfod yr anghywirdeb yn ddiweddarach, a
 - (b) yn methu â chymryd camau rhesymol i hysbysu ACC.
- (5) Mae'r person yn agored i gosb heb fod yn fwy na £3,000.
- (6) Pan fo'r wybodaeth neu'r ddogfen yn cynnwys mwy nag un anghywirdeb y bodlonir amod 1, 2 neu 3 mewn cysylltiad â hwy, mae cosb yn daladwy am bob anghywirdeb o'r fath.

Cosbau o dan Bennod 5: cyffredinol

153 Asesu cosbau o dan Bennod 5

- (1) Pan ddaw person yn agored i gosb o dan y Bennod hon, rhaid i ACC—
 - (a) asesu'r gosb, a
 - (b) dyroddi hysbysiad i'r person o'r gosb a aseswyd.
- (2) Rhaid gwneud asesiad o gosb o dan adran 146 neu 147 o fewn y cyfnod o 12 mis sy'n dechrau â'r diwrnod y daeth y person yn agored i'r gosb.
- (3) Ond mewn achos sy'n ymwneud â hysbysiad gwybodaeth y caiff person apelio yn ei erbyn, rhaid gwneud asesiad o gosb o dan adran 146 neu 147 o fewn y cyfnod o 12 mis sy'n dechrau â'r diweddaraf o'r canlynol—
 - (a) y diwrnod y daeth y person yn agored i'r gosb,
 - (b) os na wneir apêl yn erbyn yr hysbysiad, diwedd y cyfnod y gellid bod wedi gwneud apêl o'r fath, ac
 - (c) os gwneir apêl o'r fath, y diwrnod y caiff yr apêl ei dyfarnu'n derfynol neu ei thynnu'n ôl.
- (4) Rhaid gwneud asesiad o gosbau o dan adran 150—
 - (a) ar ddiwedd y cyfnod o 7 niwrnod sy'n dechrau â'r diwrnod cymwys cyntaf, a
 - (b) ar ddiwedd pob cyfnod dilynol o 7 niwrnod sy'n cynnwys diwrnod cymwys.
- (5) Rhaid gwneud asesiad o gosb o dan adran 151 o fewn y cyfnod o 12 mis sy'n dechrau â'r diwrnod y penderfynodd yr Uwch Dribiwnlys ei bod yn briodol gosod y gosb.
- (6) Rhaid gwneud asesiad o gosb o dan adran 152—
 - (a) o fewn y cyfnod o 12 mis sy'n dechrau â'r diwrnod y daeth yr anghywirdeb i sylw ACC yn gyntaf, a
 - (b) o fewn y cyfnod o 6 mlynedd sy'n dechrau â'r diwrnod y daeth y person yn agored i'r gosb.

- (2) Condition 1 is that the inaccuracy is –
 - (a) deliberate, or
 - (b) due to a failure by the person to take reasonable care.
- (3) Condition 2 is that the person knows of the inaccuracy at the time the information is provided or the document is produced but does not inform WRA at that time.
- (4) Condition 3 is that the person –
 - (a) discovers the inaccuracy some time later, and
 - (b) fails to take reasonable steps to inform WRA.
- (5) The person is liable to a penalty not exceeding £3,000.
- (6) Where the information or document contains more than one inaccuracy in respect of which condition 1, 2 or 3 is met, a penalty is payable for each such inaccuracy.

Penalties under Chapter 5: general

153 Assessment of penalties under Chapter 5

- (1) Where a person becomes liable for a penalty under this Chapter, 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 146 or 147 must be made within the period of 12 months beginning with the day on which the person became liable to the penalty.
- (3) But in a case involving an information notice against which a person may appeal, an assessment of a penalty under section 146 or 147 must be made within the period of 12 months beginning with the latest of the following –
 - (a) the day on which the person became liable to the penalty,
 - (b) if no appeal against the notice is made, the end of the period in which such an appeal could have been made, and
 - (c) if such an appeal is made, the day on which the appeal is finally determined or withdrawn.
- (4) An assessment of penalties under section 150 must be made –
 - (a) at the end of the period of 7 days beginning with the first applicable day, and
 - (b) at the end of each subsequent period of 7 days that includes an applicable day.
- (5) An assessment of a penalty under section 151 must be made within the period of 12 months beginning with the day on which the Upper Tribunal decided that it was appropriate for the penalty to be imposed.
- (6) An assessment of a penalty under section 152 must be made –
 - (a) within the period of 12 months beginning with the day on which the inaccuracy first came to the attention of WRA, and
 - (b) within the period of 6 years beginning with the day on which the person became liable to the penalty.

PENNOD 6

TALU COSBAU

154 Talu cosbau

Rhaid talu cosb o dan y Rhan hon cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddwyd hysbysiad am y gosb (ond gweler adran 182).

PENNOD 7

ATODOL

155 Gwahardd cosbi ddwywaith

Nid yw person yn agored i gosb o dan y Ddeddf hon mewn cysylltiad ag unrhyw beth os yw'r person wedi ei gollfarnu o drosedd mewn perthynas â hynny.

156 Pŵer i wneud rheoliadau ynghylch cosbau

- (1) Caiff Gweinidogion Cymru drwy reoliadau wneud darpariaeth (neu ddarpariaeth bellach) ynghylch—
 - (a) symiau cosbau o dan y Rhan hon;
 - (b) y weithdrefn ar gyfer asesu cosbau o dan y Rhan hon.
- (2) Caiff rheoliadau o dan yr adran hon addasu unrhyw ddeddfiad (gan gynnwys y Ddeddf hon).
- (3) Ni chaiff rheoliadau o dan y Ddeddf hon fod yn gymwys—
 - (a) i fethiant sy'n dechrau cyn y diwrnod y daw'r rheoliadau i rym, neu
 - (b) i anghywirdeb mewn unrhyw wybodaeth neu ddogfen a ddarparwyd i ACC cyn y diwrnod hwnnw.

RHAN 6

LLOG

PENNOD 1

LLOG AR SYMIAU SY'N DALADWY I ACC

*Llog taliadau hwyr***157 Llog taliadau hwyr ar symiau sy'n daladwy i ACC**

- (1) Mae'r adran hon yn gymwys i—
 - (a) unrhyw swm o dreth ddatganoledig, a
 - (b) unrhyw swm o gosb sy'n ymwneud â threth ddatganoledig, sy'n daladwy gan berson i ACC.

CHAPTER 6

PAYMENT OF PENALTIES

154 Payment of penalties

A penalty under this Part must be paid before the end of the period of 30 days beginning with the day on which notice of the penalty was issued (but see section 182).

CHAPTER 7

SUPPLEMENTARY

155 Double jeopardy

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

156 Power to make regulations about penalties

- (1) The Welsh Ministers may by regulations make provision (or further provision) about—
 - (a) the amounts of penalties under this Part;
 - (b) the procedure for assessing penalties under this Part.
- (2) Regulations under this section may modify any enactment (including this Act).
- (3) Regulations under this section may not apply—
 - (a) to a failure beginning before the day on which the regulations come into force, or
 - (b) to an inaccuracy in any information or document provided to WRA before that day.

PART 6

INTEREST

CHAPTER 1

INTEREST ON AMOUNTS PAYABLE TO WRA

Late payment interest

157 Late payment interest on amounts payable to WRA

- (1) This section applies to—
 - (a) any amount of devolved tax, and
 - (b) any amount of penalty relating to devolved tax,that is payable by a person to WRA.

- (2) Os na thelir swm y mae'r adran hon yn gymwys iddo cyn dyddiad dechrau'r llog taliadau hwyr, mae'r swm yn dwyn llog (y cyfeirir ato yn y Rhan hon fel "llog taliadau hwyr") ar y gyfradd llog taliadau hwyr ar gyfer y cyfnod –
 - (a) sy'n dechrau â dyddiad dechrau'r llog taliadau hwyr, a
 - (b) sy'n dod i ben â'r dyddiad talu.
- (3) Dyddiad dechrau'r llog taliadau hwyr ar gyfer y swm yw'r dyddiad sy'n dilyn y dyddiad y daw'r swm yn daladwy, yn ddarostyngedig i adrannau 159 a 160.
- (4) Mae is-adran (2)(a) yn gymwys hyd yn oed os yw dyddiad dechrau'r llog taliadau hwyr yn ddiwrnod nad yw'n ddiwrnod busnes o fewn ystyr a roddir i "non-business day" yn adran 92 o Ddeddf Biliau Cyfnewid 1882 (p. 61).
- (5) Yn yr adran hon, mae i "cyfradd llog taliadau hwyr" yr ystyr a roddir gan adran 163(1).

158 Llog taliadau hwyr: atodol

- (1) Nid yw llog taliadau hwyr yn daladwy ar log taliadau hwyr.
- (2) Mae'r dyddiad talu, mewn perthynas â swm y mae adran 157 yn gymwys iddo, yn cynnwys y dyddiad y caiff ei osod yn erbyn swm sy'n daladwy gan ACC.

Dyddiad dechrau'r llog taliadau hwyr: rheolau arbennig

159 Dyddiad dechrau'r llog taliadau hwyr: diwygiadau i asesiadau etc.

- (1) Mae'r adran hon yn gymwys i swm sy'n daladwy o ganlyniad i –
 - (a) diwygiad o dan adran 41, 45 neu 50, neu gywiriad o dan adran 42, i asesiad ("asesiad A"),
 - (b) asesiad ACC a wneir yn lle neu yn ychwanegol at asesiad ("asesiad A"), neu
 - (c) asesiad o dan adran 45 neu 50, neu ddyfarniad ACC, a wneir yn lle asesiad ("asesiad A") y dylid bod wedi ei wneud gan berson y mae treth ddatganoledig i'w chodi arno.
- (2) Dyddiad dechrau'r llog taliadau hwyr ar gyfer y swm hwnnw yw'r dyddiad a fyddai wedi bod yn ddyddiad dechrau'r llog taliadau hwyr –
 - (a) pe byddai asesiad A wedi bod yn gyflawn ac yn gywir ac wedi ei wneud ar y dyddiad (os o gwbl) erbyn pryd yr oedd yn ofynnol ei wneud, a
 - (b) yn unol â hynny, pe byddai'r swm wedi bod yn daladwy o ganlyniad i asesiad A.

160 Dyddiad dechrau'r llog taliadau hwyr: marwolaeth trethdalwr

- (1) Mae'r adran hon yn gymwys –
 - (a) os yw person y mae swm o dreth ddatganoledig i'w godi arno neu gosb sy'n ymwneud â threth ddatganoledig i'w chodi arno yn marw cyn y daw'r swm yn daladwy, a
 - (b) os nad yw'r ysgutor neu'r gweinyddwr yn gallu talu'r swm cyn cael profiant neu lythrau gweinyddu neu ddogfen arall ag iddi effaith gyfatebol o dan gyfraith gwlad neu diriogaeth heblaw Cymru a Lloegr mewn perthynas ag ystad yr ymadawedig.

- (2) If an amount to which this section applies is not paid before the late payment interest start date, the amount carries interest (referred to in this Part as “late payment interest”) at the late payment interest rate for the period –
 - (a) beginning with the late payment interest start date, and
 - (b) ending with the date of payment.
- (3) The late payment interest start date for the amount is the date following that on which the amount becomes payable, subject to sections 159 and 160.
- (4) Subsection (2)(a) applies even if the late interest payment start date is a non-business day within the meaning of section 92 of the Bills of Exchange Act 1882 (c. 61).
- (5) In this section, “late payment interest rate” has the meaning given by section 163(1).

158 Late payment interest: supplementary

- (1) Late payment interest is not payable on late payment interest.
- (2) The date of payment, in relation to an amount to which section 157 applies, includes the date on which it is set off against an amount payable by WRA.

Late payment interest start date: special rules

159 Late payment interest start date: amendments to assessments etc.

- (1) This section applies to an amount that is payable as a result of –
 - (a) an amendment under section 41, 45 or 50, or a correction under section 42, to an assessment (“assessment A”),
 - (b) a WRA assessment made in place of or in addition to an assessment (“assessment A”), or
 - (c) an assessment under section 45 or 50, or a WRA determination, made in place of an assessment (“assessment A”) which ought to have been made by a person chargeable to a devolved tax.
- (2) The late payment interest start date for that amount is the date which would have been the late payment interest start date if –
 - (a) assessment A had been complete and accurate and had been made on the date (if any) by which it was required to be made, and
 - (b) accordingly, the amount had been payable as a result of assessment A.

160 Late payment interest start date: death of taxpayer

- (1) This section applies if –
 - (a) a person chargeable to an amount of devolved tax or penalty relating to devolved tax dies before the amount becomes payable, and
 - (b) the executor or administrator is unable to pay the amount before obtaining probate or letters of administration or another document having equivalent effect under the law of a country or territory other than England and Wales in relation to the deceased person’s estate.

- (2) Dyddiad dechrau'r llog taliadau hwyr ar gyfer y swm hwnnw yw'r hwyraf o'r canlynol—
- (a) y dyddiad a fyddai wedi bod yn ddyddiad dechrau'r llog taliadau hwyr oni bai am yr adran hon, a
 - (b) y diwrnod ar ôl diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â grant profiant neu lythyrau gweinyddu neu ddogfen arall ag iddi effaith gyfatebol o dan gyfraith gwlad neu diriogaeth heblaw Cymru a Lloegr mewn perthynas ag ystad yr ymadawedig.

PENNOD 2

LLOG AR SYMIAU SY'N DALADWY GAN ACC

Llog ad-daliadau

161 Llog ad-daliadau ar symiau sy'n daladwy gan ACC

- (1) Mae'r adran hon yn gymwys i unrhyw swm perthnasol a dalwyd gan berson i ACC a ad-delir gan ACC i'r person hwnnw neu i berson arall.
- (2) Ystyr "swm perthnasol" yw swm a dalwyd mewn cysylltiad ag unrhyw rwymedigaeth (gan gynnwys unrhyw rwymedigaeth honedig neu rwymedigaeth a ragwelir) i dalu i ACC—
 - (a) swm o dreth ddatganoledig, neu
 - (b) swm o gosb sy'n ymwneud â threth ddatganoledig.
- (3) Os nad ad-delir swm y mae'r adran hon yn gymwys iddo cyn dyddiad dechrau'r llog ad-daliadau, mae'r swm yn dwyn llog (y cyfeirir ato yn y Rhan hon fel "llog ad-daliadau") ar y gyfradd llog ad-daliadau ar gyfer y cyfnod—
 - (a) sy'n dechrau â dyddiad dechrau'r llog ad-daliadau, a
 - (b) sy'n dod i ben â'r dyddiad ad-dalu.
- (4) Dyddiad dechrau'r llog ad-daliadau ar gyfer y swm perthnasol yw'r hwyraf o'r canlynol—
 - (a) y diwrnod y talwyd y swm perthnasol i ACC, a
 - (b) y diwrnod y daeth y swm a grybwyllir yn is-adran (2)(a) neu (b), y talwyd y swm perthnasol mewn cysylltiad ag ef, yn daladwy i ACC.
- (5) Mae is-adran (3)(a) yn gymwys hyd yn oed os yw dyddiad dechrau'r llog ad-daliadau yn ddiwrnod nad yw'n ddiwrnod busnes o fewn yr ystyr a roddir i "non-business day" yn adran 92 o Ddeddf Biliau Cyfnewid 1882 (p. 61).
- (6) Yn yr adran hon, mae i "cyfradd llog ad-daliadau" yr ystyr a roddir gan adran 163(2).

162 Llog ad-daliadau: atodol

- (1) Nid yw llog ad-daliadau yn daladwy ar swm sy'n daladwy o ganlyniad i orchymyn neu ddyfarniad llys sydd â phŵer i ganiatáu llog ar y swm.
- (2) Nid yw llog ad-daliadau yn daladwy ar log ad-daliadau.

- (2) The late payment interest start date for that amount is the later of the following—
 - (a) the date which would be the late payment interest start date apart from this section, and
 - (b) the day after the end of the period of 30 days beginning with the grant of probate or letters of administration or another document having equivalent effect under the law of a country or territory other than England and Wales in relation to the deceased person's estate.

CHAPTER 2

INTEREST ON AMOUNTS PAYABLE BY WRA

Repayment interest

161 Repayment interest on amounts payable by WRA

- (1) This section applies to any relevant amount paid by a person to WRA that is repaid by WRA to that person or to another person.
- (2) "Relevant amount" means an amount paid in connection with any liability (including any purported or anticipated liability) to pay to WRA—
 - (a) an amount of devolved tax, or
 - (b) an amount of penalty relating to devolved tax.
- (3) If an amount to which this section applies is not repaid before the repayment interest start date, the amount carries interest (referred to in this Part as "repayment interest") at the repayment interest rate for the period—
 - (a) beginning with the repayment interest start date, and
 - (b) ending with the date of repayment.
- (4) The repayment interest start date for the relevant amount is the later of—
 - (a) the day on which the relevant amount was paid to WRA, and
 - (b) the day on which the amount mentioned in subsection (2)(a) or (b), in connection with which the relevant amount was paid, became payable to WRA.
- (5) Subsection (3)(a) applies even if the repayment interest start date is a non-business day within the meaning of section 92 of the Bills of Exchange Act 1882 (c. 61).
- (6) In this section, "repayment interest rate" has the meaning given by section 163(2).

162 Repayment interest: supplementary

- (1) Repayment interest is not payable on an amount payable in consequence of an order or judgment of a court having power to allow interest on the amount.
- (2) Repayment interest is not payable on repayment interest.

- (3) Mae'r dyddiad ad-dalu, mewn perthynas â swm y mae adran 161 yn gymwys iddo, yn cynnwys y dyddiad y caiff ei osod yn erbyn swm sy'n ddyledus i ACC.

PENNOD 3

CYFRADDAU LLOG

163 Cyfraddau llog taliadau hwyr a llog ad-daliadau

- (1) Y gyfradd llog taliadau hwyr yw'r gyfradd y darperir ar ei chyfer mewn rheoliadau a wneir gan Weinidogion Cymru.
- (2) Y gyfradd llog ad-daliadau yw'r gyfradd y darperir ar ei chyfer mewn rheoliadau a wneir gan Weinidogion Cymru.
- (3) Caiff rheoliadau o dan is-adran (1) neu (2) –
 - (a) gwneud darpariaeth wahanol at ddibenion gwahanol;
 - (b) naill ai bennu cyfradd llog eu hunain neu wneud darpariaeth ar gyfer pennu cyfradd (a'i newid o bryd i'w gilydd) drwy gyfeirio at gyfradd neu gyfartaledd cyfraddau y cyfeirir ati neu ato mewn rheoliadau;
 - (c) darparu ar gyfer gostwng cyfraddau islaw, neu eu codi uwchlaw, yr hyn y byddent fel arall drwy gyfeirio at symiau penodedig neu at fformiwlâu penodedig;
 - (d) darparu ar gyfer talgrynnu i fyny neu i lawr gyfraddau a geir drwy gyfeirio at gyfartaleddau;
 - (e) darparu ar gyfer amgylchiadau pa fo cyfradd llog i'w haddasu neu pan na fo i'w haddasu;
 - (f) darparu bod addasiadau i gyfraddau i gael effaith am gyfnodau sy'n dechrau ar neu ar ôl diwrnod a bennir yn unol â'r rheoliadau mewn perthynas â llog sy'n dechrau cronni cyn y dyddiad hwnnw yn ogystal ag o'r diwrnod hwnnw neu ar ôl y diwrnod hwnnw.

RHAN 7

TALU A GORFODI

Talu

164 Ystyr "swm perthnasol"

Yn y Rhan hon, ystyr "swm perthnasol" yw –

- (a) treth ddatganoledig;
- (b) llog ar dreth ddatganoledig;
- (c) cosb sy'n ymwneud â threth ddatganoledig;
- (d) llog ar gosb sy'n ymwneud â threth ddatganoledig.

- (3) The date of repayment, in relation to an amount to which section 161 applies, includes the date on which it is set off against an amount owed to WRA.

CHAPTER 3

RATES OF INTEREST

163 Rates of late payment interest and repayment interest

- (1) The late payment interest rate is the rate provided for in regulations made by the Welsh Ministers.
- (2) The repayment interest rate is the rate provided for in regulations made by the Welsh Ministers.
- (3) Regulations under subsection (1) or (2) –
- (a) may make different provision for different purposes;
 - (b) may either themselves specify a rate of interest or make provision for a rate to be determined (and to change from time to time) by reference to a rate or an average of rates referred to in regulations;
 - (c) may provide for rates to be reduced below, or increased above, what they would otherwise be by reference to specified amounts or specified formulae;
 - (d) may provide for rates arrived at by reference to averages to be rounded up or down;
 - (e) may provide for circumstances in which alteration of a rate of interest is or is not to take place;
 - (f) may provide that alterations of rates are to have effect for periods beginning on or after a day determined in accordance with the regulations in relation to interest running from before that day as well as from or from after that day.

PART 7

PAYMENT AND ENFORCEMENT

Payment

164 Meaning of “relevant amount”

In this Part, “relevant amount” means –

- (a) devolved tax;
- (b) interest on devolved tax;
- (c) a penalty relating to devolved tax;
- (d) interest on a penalty relating to devolved tax.

165 Symiau perthnasol yn daladwy i ACC

Mae unrhyw swm perthnasol sy'n dod yn daladwy (boed o dan ddeddfiad neu o dan setliad contract) yn daladwy i ACC.

166 Derbynebaw am daliad

Pan delir swm perthnasol i ACC, rhaid i ACC roi derbyneb os gofynnir iddo wneud hynny.

167 Ffioedd talu

- (1) Caiff Gweinidogion Cymru ddarparu drwy reoliadau bod rhaid i berson sy'n talu swm perthnasol i ACC gan ddefnyddio dull talu a ragnodir gan y rheoliadau, hefyd dalu ffi a ragnodir gan y rheoliadau neu a bennir yn unol â hwy.
- (2) Caiff rheoliadau o dan yr adran hon wneud darpariaeth ynghylch pryd a sut y mae'n rhaid talu'r ffi.

Ardystio dyled

168 Tystysgrifau dyled

- (1) Mae tystysgrif gan ACC nad yw swm perthnasol wedi ei dalu i ACC yn dystiolaeth ddigonol nad yw'r swm wedi ei dalu oni phrofir i'r gwrthwyneb.
- (2) Mae dogfen yr honnir ei bod yn dystysgrif o'r fath i'w thrin fel pe bai'n dystysgrif o'r fath oni phrofir i'r gwrthwyneb.

Adennill

169 Achos yn llys yr ynadon

- (1) Pan fo swm perthnasol yn daladwy gan berson ac nad yw'n fwy na £2,000, mae i'w adennill fel dyled sifil drwy broses ynadon.
- (2) Caniateir cynnwys pob un neu unrhyw un neu ragor o'r symiau sydd i'w hadennill o dan yr adran hon sy'n daladwy gan unrhyw un person o fewn yr un gŵyn, wŷs, neu ddogfen arall y mae'n ofynnol ei gosod gerbron ynad heddwch neu ei dyroddi ganddo.
- (3) Mae pob dogfen o'r fath i'w thrin, mewn cysylltiad â phob swm, fel dogfen ar wahân ac nid yw ei hannilysrwydd mewn cysylltiad ag un swm yn effeithio ar ei dilysrwydd mewn cysylltiad ag unrhyw swm arall.
- (4) O ran swm perthnasol sy'n dreth ddatganoledig neu'n gosb, caniateir dwyn achos o dan yr adran hon o fewn y cyfnod o 12 mis sy'n dechrau â'r diwrnod yn dilyn y diwrnod yr oedd yn ofynnol talu'r dreth ddatganoledig neu'r gosb arno neu'n gynharach.
- (5) O ran swm perthnasol sy'n llog ar dreth ddatganoledig neu ar gosb, caniateir dwyn achos o dan yr adran hon o fewn y cyfnod o 12 mis sy'n dechrau â'r diwrnod yn dilyn y diwrnod yr oedd yn ofynnol talu'r dreth ddatganoledig neu'r gosb arno neu'n gynharach.
- (6) Caiff Gweinidogion Cymru gynyddu'r swm a bennir yn is-adran (1) drwy reoliadau.

165 Relevant amounts payable to WRA

Any relevant amount that becomes payable (whether under an enactment or contract settlement) is payable to WRA.

166 Receipts for payment

When a relevant amount is paid to WRA, WRA must give a receipt if requested to do so.

167 Fees for payment

- (1) The Welsh Ministers may by regulations provide that a person who pays a relevant amount to WRA using a method of payment prescribed by the regulations must also pay a fee prescribed by, or determined in accordance with, the regulations.
- (2) Regulations under this section may make provision about the time and manner in which the fee must be paid.

*Certification of debt***168 Certificates of debt**

- (1) A certificate of WRA that a relevant amount has not been paid to WRA is sufficient evidence that the amount is unpaid unless the contrary is proved.
- (2) A document purporting to be such a certificate is to be treated as if it were such a certificate unless the contrary is proved.

*Recovery***169 Proceedings in magistrates' court**

- (1) Where a relevant amount is payable by a person and it does not exceed £2,000, it is recoverable summarily as a civil debt.
- (2) All or any of the amounts recoverable under this section that are payable by any one person may be included in the same complaint, summons or other document required to be laid before or issued by a justice of the peace.
- (3) Each such document is to be treated, in respect of each amount, as a separate document and its invalidity as respects one amount does not affect its validity in respect of any other amount.
- (4) Where a relevant amount consists of devolved tax or a penalty, proceedings may be brought under this section within the period of 12 months beginning with the day following that on or before which the devolved tax or penalty was required to be paid.
- (5) Where a relevant amount consists of interest on devolved tax or on a penalty, proceedings may be brought under this section within the period of 12 months beginning with the day following that on or before which the devolved tax or penalty was required to be paid.
- (6) The Welsh Ministers may by regulations increase the amount specified in subsection (1).

170 Gorfodi drwy atafaelu nwyddau

- (1) Os nad yw person yn talu swm perthnasol i ACC sy'n daladwy gan y person, caiff ACC ddilyn y weithdrefn yn Atodlen 12 i Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodaeth 2007 (p. 15) (atafaelau nwyddau) er mwyn adennill y swm hwnnw.
- (2) Yn adran 63(3) o'r Ddeddf honno (asiantau gorfodi), ar ôl paragraff (b) mewnosoder –
 - “(ba) a person authorised to use the procedure in Schedule 12 by the Welsh Revenue Authority (or by a person to whom the Welsh Revenue Authority has delegated the function of authorising the use of the procedure);”.

RHAN 8**ADOLYGIADAU AC APELAU****PENNOD 1****RHAGARWEINIOL***Trosolwg***171 Trosolwg o'r Rhan**

- (1) Mae'r Rhan hon yn gwneud darpariaeth ar gyfer adolygiadau o benderfyniadau penodol gan ACC, ac apelau yn eu herbyn, gan gynnwys darpariaeth ynghylch –
 - (a) y penderfyniadau sy'n benderfyniadau apeliadwy,
 - (b) yr hawl i ofyn i ACC adolygu penderfyniadau apeliadwy,
 - (c) y ddyletswydd ar ACC i gynnal adolygiadau ar gais,
 - (d) effaith casgliadau adolygiad,
 - (e) yr hawl i apelio i'r tribiwnlys yn erbyn penderfyniadau apeliadwy, boed hynny yn dilyn adolygiad neu fel arall, ac
 - (f) y ddyletswydd ar y tribiwnlys i ddyfarnu ar yr apelau hynny.
- (2) Mae'r Rhan hon hefyd yn gwneud darpariaeth ar gyfer setlo anghydfodau sy'n ymwneud â phenderfyniadau apeliadwy drwy gytundeb.

*Penderfyniadau apeliadwy***172 Penderfyniadau apeliadwy**

- (1) Caiff person y mae penderfyniad apeliadwy yn gymwys iddo –
 - (a) gofyn am adolygiad o'r penderfyniad (yn ddarostyngedig i is-adran (4)), a
 - (b) apelio yn erbyn y penderfyniad,
 yn unol â'r darpariaethau a ganlyn yn y Rhan hon.

170 Enforcement by taking control of goods

- (1) If a person does not pay WRA a relevant amount which is payable by the person, WRA may use the procedure in Schedule 12 to the Tribunals, Courts and Enforcement Act 2007 (c. 15) (taking control of goods) to recover that amount.
- (2) In section 63(3) of that Act (enforcement agents), after paragraph (b) insert –
 - “(ba) a person authorised to use the procedure in Schedule 12 by the Welsh Revenue Authority (or by a person to whom the Welsh Revenue Authority has delegated the function of authorising the use of the procedure);”.

PART 8**REVIEWS AND APPEALS****CHAPTER 1****INTRODUCTORY***Overview***171 Overview of Part**

- (1) This Part makes provision for reviews of and appeals against certain decisions made by WRA, including provision about –
 - (a) the decisions which are appealable decisions,
 - (b) the right to request WRA to review appealable decisions,
 - (c) the duty of WRA to carry out reviews on request,
 - (d) the effect of review conclusions,
 - (e) the right to appeal to the tribunal against appealable decisions, whether following review or otherwise, and
 - (f) the duty of the tribunal to determine those appeals.
- (2) This Part also makes provision for disputes relating to appealable decisions to be settled by agreement.

*Appealable decisions***172 Appealable decisions**

- (1) A person to whom an appealable decision applies –
 - (a) may request a review of the decision (subject to subsection (4)), and
 - (b) may appeal against the decision,in accordance with the following provisions of this Part.

- (2) Mae'r penderfyniadau a ganlyn gan ACC yn benderfyniadau apeliadwy –
- (a) penderfyniad sy'n effeithio ar ba un a yw treth ddatganoledig i'w chodi ar berson;
 - (b) penderfyniad sy'n effeithio ar y swm o dreth ddatganoledig sydd i'w godi ar berson;
 - (c) penderfyniad sy'n effeithio ar y diwrnod erbyn pryd y mae'n rhaid talu swm o dreth ddatganoledig;
 - (d) penderfyniad ynglŷn â chosb sy'n ymwneud â threth ddatganoledig;
 - (e) penderfyniad i ddyroddi hysbysiad gwybodaeth neu gynnwys gofyniad penodol mewn hysbysiad o'r fath.
- (3) Ond nid yw'r penderfyniadau a ganlyn yn benderfyniadau apeliadwy –
- (a) penderfyniad i ddyroddi hysbysiad ymholiad o dan adran 43 neu 74;
 - (b) penderfyniad i ddyroddi –
 - (i) hysbysiad trethdalwr, neu
 - (ii) hysbysiad trydydd parti y mae adran 90(3) yn gymwys iddo;
 - (c) penderfyniad i gynnwys gofyniad penodol mewn –
 - (i) hysbysiad trethdalwr, neu
 - (ii) hysbysiad trydydd parti y mae adran 90(3) yn gymwys iddo.
- (4) Pan fo'r tribiwnlys wedi cymeradwyo dyroddi hysbysiad gwybodaeth, ni chaiff person ofyn am adolygiad o benderfyniad ACC i ddyroddi'r hysbysiad.
- (5) Pan ganiateir gofyn am adolygiad, neu wneud apêl, mewn cysylltiad â phenderfyniad i ddyroddi hysbysiad gwybodaeth neu gynnwys gofyniad mewn hysbysiad o'r fath, caniateir gofyn amdano neu ei wneud ar y seiliau a ganlyn yn unig –
- (a) ei bod yn afresymol ei gwneud yn ofynnol i'r person y dyroddwyd yr hysbysiad iddo gydymffurfio â'r hysbysiad neu'r gofyniad;
 - (b) bod darpariaeth yn adrannau 97 i 102 yn rhwystro'r hysbysiad rhag ei gwneud yn ofynnol i'r person ddarparu'r wybodaeth neu gyflwyno'r ddogfen;
 - (c) yn achos hysbysiad adnabod a ddyroddir o dan adran 92 neu hysbysiad cyswllt dyledwr a ddyroddir o dan adran 93, nad yw amod 4 o'r adran honno wedi ei fodloni.
- (6) Yn achos penderfyniad i ddyroddi hysbysiad gwybodaeth neu gynnwys gofyniad penodol mewn hysbysiad o'r fath, y person y mae'r penderfyniad yn gymwys iddo at ddibenion is-adran (1) yw'r person y dyroddwyd yr hysbysiad iddo.
- (7) Caiff Gweinidogion Cymru wneud y canlynol drwy reoliadau –
- (a) addasu'r adran hon er mwyn –
 - (i) ychwanegu penderfyniad at is-adran (2) neu (3);
 - (ii) amrywio'r disgrifiad o benderfyniad yn y naill neu'r llall o'r is-adrannau hynny;
 - (iii) tynnu ymaith benderfyniad o'r naill neu'r llall o'r is-adrannau hynny;

- (2) The following decisions by WRA are appealable decisions—
 - (a) a decision which affects whether a person is chargeable to a devolved tax;
 - (b) a decision which affects the amount of a devolved tax to which a person is chargeable;
 - (c) a decision which affects the day by which an amount of a devolved tax must be paid;
 - (d) a decision about a penalty relating to a devolved tax;
 - (e) a decision to issue an information notice or to include a particular requirement in such a notice.
- (3) But the following decisions are not appealable decisions—
 - (a) a decision to issue a notice of enquiry under section 43 or 74;
 - (b) a decision to issue—
 - (i) a taxpayer notice, or
 - (ii) a third party notice to which section 90(3) applies;
 - (c) a decision to include a particular requirement in—
 - (i) a taxpayer notice, or
 - (ii) a third party notice to which section 90(3) applies.
- (4) Where the tribunal has approved the issuing of an information notice, a person may not request a review of WRA's decision to issue the notice.
- (5) Where a review may be requested, or an appeal made, in respect of a decision to issue an information notice or include a requirement in such a notice, it may be requested or made only on the following grounds—
 - (a) that it is unreasonable to require the person to whom the notice was issued to comply with the notice or requirement;
 - (b) that a provision of sections 97 to 102 prevents the notice from requiring the person to provide the information or produce the document;
 - (c) in the case of an identification notice issued under section 92 or a debtor contact notice issued under section 93, that condition 4 of that section has not been met.
- (6) In the case of a decision to issue an information notice or to include a particular requirement in such a notice, the person to whom the decision applies for the purposes of subsection (1) is the person to whom the notice was issued.
- (7) The Welsh Ministers may by regulations—
 - (a) modify this section to—
 - (i) add a decision to subsection (2) or (3);
 - (ii) vary the description of a decision in either of those subsections;
 - (iii) remove a decision from either of those subsections;

- (b) diwygio'r Rhan hon er mwyn gwneud darpariaeth ynghylch ar ba seiliau y caniateir gofyn am adolygiad, neu wneud apêl, mewn cysylltiad â phenderfyniad apeliadwy.

PENNOD 2

ADOLYGIADAU

173 Gofyn am adolygiad

- (1) Rhaid gwneud cais i adolygu penderfyniad apeliadwy drwy roi hysbysiad ("hysbysiad am gais") i ACC.
- (2) Rhaid i hysbysiad am gais nodi'r sail ar gyfer yr adolygiad.
- (3) Ond ni chaiff person roi hysbysiad am gais os yw is-adran (4), (5) neu (6) yn gymwys.
- (4) Mae'r is-adran hon yn gymwys—
 - (a) os penderfyniad i ddiwygio ffurflen dreth y person o dan adran 45 tra bo ymholiad yn mynd rhagddo yw'r penderfyniad y mae'r person yn dymuno i ACC ei adolygu, a
 - (b) os nad yw'r ymholiad wedi ei gwblhau hyd yma.
- (5) Mae'r is-adran hon yn gymwys pan fo'r person wedi apelio i'r tribiwnlys yn erbyn y penderfyniad ac nad yw'r apêl wedi ei thynnu'n ôl.
- (6) Mae'r is-adran hon yn gymwys—
 - (a) pan fo'r person wedi ymrwymo i gytundeb setlo mewn perthynas â'r penderfyniad y mae'r person yn dymuno i ACC ei adolygu, a
 - (b) pan na fo'r person wedi rhoi hysbysiad tynnu'n ôl o'r cytundeb o dan adran 184(4).
- (7) Nid yw'r adran hon yn rhwystro ymdrin â phenderfyniad apeliadwy yn unol ag adran 184.

174 Terfyn amser ar gyfer gofyn am adolygiad

- (1) Pan roddir hysbysiad am gais i ACC cyn diwedd y cyfnod perthnasol, rhaid i ACC adolygu'r penderfyniad y mae'r hysbysiad yn ymwneud ag ef.
- (2) Yn ddarostyngedig i is-adran (3), y cyfnod perthnasol yw—
 - (a) pan fo'r cais yn ymwneud â phenderfyniad i ddiwygio ffurflen dreth y person o dan adran 45 tra bo ymholiad yn mynd rhagddo, y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y mae ACC yn dyroddi hysbysiad cau sy'n hysbysu'r person fod yr ymholiad wedi ei gwblhau;
 - (b) pan fo'r cais yn ymwneud â phenderfyniad o unrhyw fath arall, y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y mae ACC yn dyroddi'r hysbysiad sy'n hysbysu'r person am y penderfyniad.
- (3) Pan fo'r person—
 - (a) wedi ymrwymo i gytundeb setlo mewn cysylltiad â'r penderfyniad y mae'r cais yn ymwneud ag ef, ond

- (b) amend this Part in order to make provision about the grounds on which a review may be requested, or an appeal made, in respect of an appealable decision.

CHAPTER 2

REVIEWS

173 Requesting a review

- (1) A request to review an appealable decision must be made by giving a notice (a “notice of request”) to WRA.
- (2) A notice of request must set out the grounds for review.
- (3) But a person may not give a notice of request if subsection (4), (5) or (6) applies.
- (4) This subsection applies where –
 - (a) the decision which the person wishes WRA to review is a decision to amend the person’s tax return under section 45 while an enquiry is in progress, and
 - (b) the enquiry has not yet been completed.
- (5) This subsection applies where the person has appealed to the tribunal against the decision and the appeal has not been withdrawn.
- (6) This subsection applies where the person –
 - (a) has entered into a settlement agreement in relation to the decision which the person wishes WRA to review, and
 - (b) has not given notice of withdrawal from the agreement under section 184(4).
- (7) This section does not prevent an appealable decision from being dealt with in accordance with section 184.

174 Time limit for requesting a review

- (1) Where a notice of request is given to WRA before the end of the relevant period, WRA must review the decision to which the notice relates.
- (2) Subject to subsection (3), the relevant period is –
 - (a) where the request relates to a decision to amend the person’s tax return under section 45 while an enquiry is in progress, the period of 30 days beginning with the day on which WRA issues a closure notice informing the person that the enquiry is completed;
 - (b) where the request relates to a decision of any other kind, the period of 30 days beginning with the day on which WRA issues the notice informing the person of the decision.
- (3) Where the person –
 - (a) has entered into a settlement agreement in respect of the decision to which the request relates, but

(b) wedi rhoi hysbysiad wedi hynny ei fod yn tynnu'n ôl o'r cytundeb o dan adran 184(4),

y cyfnod perthnasol yw'r cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad tynnu'n ôl.

175 Cais hwyr am adolygiad

- (1) Pan fo person yn rhoi hysbysiad am gais i ACC ar ôl y cyfnod perthnasol—
 - (a) caiff ACC adolygu'r penderfyniad y mae'r hysbysiad yn ymwneud ag ef, a
 - (b) rhaid iddo wneud hynny os yw'n fodlon—
 - (i) bod gan y person esgus rhesymol dros beidio â'i roi yn ystod y cyfnod perthnasol, a
 - (ii) ei fod wedi ei roi i ACC wedyn heb oedi afresymol.
- (2) Rhaid i ACC ddyroddi hysbysiad i'r person yn datgan a fydd yn adolygu'r penderfyniad ai peidio.
- (3) Pan fo ACC yn dyroddi hysbysiad yn datgan na fydd yn adolygu'r penderfyniad, caiff y person wneud cais i'r tribiwnlys am gyfarwyddyd sy'n ei gwneud yn ofynnol i ACC gynnal yr adolygiad.
- (4) Caiff y tribiwnlys roi cyfarwyddyd o'r fath, a rhaid iddo wneud hynny os yw'n fodlon—
 - (a) bod gan y ceisydd esgus rhesymol dros beidio â rhoi hysbysiad am y cais i ACC yn ystod y cyfnod perthnasol,
 - (b) ei fod wedi ei roi i ACC wedyn heb oedi afresymol, ac yna
 - (c) ei fod wedi gwneud cais i'r tribiwnlys heb oedi afresymol.
- (5) Yn yr adran hon, mae i "y cyfnod perthnasol" yr un ystyr ag yn adran 174.

176 Cynnal adolygiad

- (1) Mae natur a chwmpas yr adolygiad i fod fel ag y maent yn ymddangos yn briodol i ACC o dan yr amgylchiadau.
- (2) At ddiben is-adran (1), rhaid i ACC, yn benodol, roi sylw i gamau a gymerwyd cyn dechrau'r adolygiad—
 - (a) gan ACC wrth ddod i'r penderfyniad, a
 - (b) gan unrhyw berson wrth geisio datrys anghytundeb ynghylch y penderfyniad.
- (3) Rhaid i'r adolygiad ystyried unrhyw sylwadau a wneir neu a wnaed gan y person a roddodd yr hysbysiad am gais ar adeg sy'n rhoi cyfle rhesymol i ACC eu hystyried.
- (4) Caiff yr adolygiad ddod i'r casgliad bod penderfyniad ACC—
 - (a) i'w gadarnhau,
 - (b) i'w amrywio, neu
 - (c) i'w ganslo.

- (b) has subsequently given notice of withdrawal from the agreement under section 184(4),

the relevant period is the period of 30 days beginning with the day on which the notice of withdrawal is given.

175 Late request for review

- (1) Where a person gives a notice of request to WRA after the relevant period –
 - (a) WRA may review the decision to which the notice relates, and
 - (b) must do so if it is satisfied that the person –
 - (i) had a reasonable excuse for not giving it during the relevant period, and
 - (ii) subsequently gave it to WRA without unreasonable delay.
- (2) WRA must issue a notice to the person indicating whether or not it will review the decision.
- (3) Where WRA issues a notice indicating that it will not review the decision, the person may apply to the tribunal for a direction requiring WRA to carry out the review.
- (4) The tribunal may give such a direction, and must do so if it is satisfied that the applicant –
 - (a) had a reasonable excuse for not giving the notice of request to WRA during the relevant period,
 - (b) subsequently gave it to WRA without unreasonable delay, and then
 - (c) applied to the tribunal without unreasonable delay.
- (5) In this section, “the relevant period” has the same meaning as in section 174.

176 Carrying out a review

- (1) The nature and extent of the review are to be such as appear appropriate to WRA in the circumstances.
- (2) For the purpose of subsection (1), WRA must, in particular, have regard to steps taken before the beginning of the review –
 - (a) by WRA in reaching the decision, and
 - (b) by any person in seeking to resolve disagreement about the decision.
- (3) The review must take account of any representations made by the person who gave the notice of request at a stage which gives WRA a reasonable opportunity to consider them.
- (4) The review may conclude that WRA’s decision is to be –
 - (a) affirmed,
 - (b) varied, or
 - (c) cancelled.

- (5) Rhaid i ACC ddyroddi hysbysiad am gasgliadau'r adolygiad i'r person a roddodd yr hysbysiad am gais –
 - (a) o fewn y cyfnod o 45 o ddiwrnodau sy'n dechrau â'r diwrnod y derbyniodd ACC yr hysbysiad am gais, neu
 - (b) o fewn unrhyw gyfnod arall y bydd ACC a'r person yn cytuno arno.
- (6) Pan fo'r tribiwnlys yn cyfarwyddo ACC i gynnal adolygiad, rhaid i ACC ddyroddi hysbysiad am gasgliadau'r adolygiad –
 - (a) o fewn y cyfnod o 45 o ddiwrnodau sy'n dechrau â'r diwrnod y rhoddodd y tribiwnlys y cyfarwyddyd, neu
 - (b) o fewn unrhyw gyfnod arall y bydd ACC a'r person yn cytuno arno.
- (7) Os yw ACC yn methu â dyroddi hysbysiad yn unol ag is-adran (5) neu (6) –
 - (a) bernir bod yr adolygiad wedi dod i'r casgliad bod penderfyniad ACC i'w gadarnhau, a
 - (b) rhaid i ACC ddyroddi hysbysiad i'r perwyl hwnnw i'r person a roddodd yr hysbysiad am gais.

177 Effaith casgliadau adolygiad

- (1) Pan fo ACC yn dyroddi hysbysiad o dan adran 176(5), (6) neu (7) mewn perthynas ag adolygiad –
 - (a) mae'r casgliadau yn yr hysbysiad i'w trin fel pe bai'r tribiwnlys wedi dyfarnu apêl yn erbyn y penderfyniad y mae'r hysbysiad yn ymwneud ag ef yn y modd a nodir yn y casgliadau, ond
 - (b) nid yw'r casgliadau i'w trin fel penderfyniad gan y tribiwnlys at ddibenion adrannau 9 i 13 o Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodaeth 2007 (p. 15) (adolygu penderfyniadau ac apelau yn erbyn penderfyniadau).
- (2) Ond nid yw is-adran (1) yn gymwys os yw'r canlynol yn berthnasol, neu i'r graddau y mae'r canlynol yn berthnasol –
 - (a) bod ACC a'r person yn ymrwymo wedi hynny i gytundeb setlo mewn perthynas â'r penderfyniad y mae'r hysbysiad yn ymwneud ag ef, neu
 - (b) bod y tribiwnlys yn dyfarnu wedi hynny ar apêl yn erbyn y penderfyniad y mae'r hysbysiad yn ymwneud ag ef.

PENNOD 3

APELAU

178 Gwneud apêl

- (1) Rhaid gwneud apêl yn erbyn penderfyniad apeliadwy i'r tribiwnlys.
- (2) Ond ni chaiff person wneud apêl i'r tribiwnlys os yw is-adran (3), (4) neu (5) yn gymwys.

- (5) WRA must issue notice of the conclusions of the review to the person who gave the notice of request –
 - (a) within the period of 45 days beginning with the day on which WRA received the notice of request, or
 - (b) within such other period as WRA and the person may agree.
- (6) But where the tribunal directs WRA to carry out a review, WRA must issue notice of the conclusions of the review –
 - (a) within the period of 45 days beginning with the day on which the tribunal gave the direction, or
 - (b) within such other period as WRA and the person may agree.
- (7) If WRA fails to issue notice in accordance with subsection (5) or (6) –
 - (a) the review is deemed to have concluded that WRA's decision is to be upheld, and
 - (b) WRA must issue notice of that to the person who gave the notice of request.

177 Effect of conclusions of review

- (1) Where WRA issues notice under section 176(5), (6) or (7) in relation to a review –
 - (a) the conclusions in the notice are to be treated as if the tribunal had determined an appeal against the decision to which the notice relates in the manner set out in the conclusions, but
 - (b) the conclusions are not to be treated as a decision of the tribunal for the purposes of sections 9 to 13 of the Tribunals, Courts and Enforcement Act 2007 (c. 15) (review of decisions and appeals against decisions).
- (2) But subsection (1) does not apply if, or to the extent that –
 - (a) WRA and the person subsequently enter into a settlement agreement in relation to the decision to which the notice relates, or
 - (b) the tribunal subsequently determines an appeal made against the decision to which the notice relates.

CHAPTER 3

APPEALS

178 Making an appeal

- (1) An appeal against an appealable decision must be made to the tribunal.
- (2) But a person may not make an appeal to the tribunal if subsection (3), (4) or (5) applies.

- (3) Mae'r is-adran hon yn gymwys—
- os penderfyniad ACC i ddiwygio ffurflen dreth y person o dan adran 45 tra bo ymholiad yn mynd rhagddo yw'r penderfyniad y mae'r person yn dymuno apelio yn ei erbyn, a
 - os nad yw'r ymholiad wedi ei gwblhau hyd yma.
- (4) Mae'r is-adran hon yn gymwys—
- pan fo'r person wedi rhoi hysbysiad am gais i ACC o dan adran 173 am adolygiad o'r penderfyniad y mae'r person yn dymuno apelio yn ei erbyn, a
 - pan nad yw'r cyfnod y mae'n rhaid i ACC ddyroddi hysbysiad am gasgliadau'r adolygiad oddi fewn iddo o dan adran 176(5) wedi dod i ben hyd yma.
- (5) Mae'r is-adran hon yn gymwys—
- pan fo'r person wedi ymrwymo i gytundeb setlo mewn perthynas â'r penderfyniad y mae'r person yn dymuno apelio yn ei erbyn, a
 - pan na fo'r person wedi rhoi hysbysiad tynnu'n ôl o'r cytundeb o dan adran 184(4).
- (6) Nid yw'r adran hon yn rhwystro ymdrin â phenderfyniad apeliadwy yn unol ag adran 184.

179 Terfyn amser ar gyfer gwneud apêl

- Rhaid i apêl gael ei gwneud i'r tribiwnlys cyn diwedd y cyfnod perthnasol.
- Yn ddarostyngedig i is-adrannau (3) a (4), y cyfnod perthnasol yw—
 - pan fo'r apêl yn ymwneud â phenderfyniad i ddiwygio ffurflen dreth yr apelai o dan adran 45 tra bo ymholiad yn mynd rhagddo, y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y mae ACC yn dyroddi hysbysiad cau sy'n hysbysu'r apelai fod yr ymholiad wedi ei gwblhau;
 - pan fo'r apêl yn ymwneud â phenderfyniad o unrhyw fath arall, y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y mae ACC yn dyroddi'r hysbysiad sy'n hysbysu'r apelai am y penderfyniad.
- Yn ddarostyngedig i is-adran (4), pan fo ACC wedi adolygu'r penderfyniad y mae'r apêl yn ymwneud ag ef, y cyfnod perthnasol yw'r cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir hysbysiad i'r apelai o dan adran 176(5), (6) neu (7) mewn perthynas â'r adolygiad.
- Pan fo'r apelai wedi ymrwymo i gytundeb setlo mewn perthynas â'r penderfyniad y mae'r apêl yn ymwneud ag ef ond ei fod wedi rhoi hysbysiad wedi hynny ei fod yn tynnu'n ôl o'r cytundeb o dan adran 184(4), y cyfnod perthnasol yw—
 - y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad tynnu'n ôl, neu
 - os yw'n hwyrach, y cyfnod perthnasol sy'n gymwys o dan is-adran (3).

- (3) This subsection applies where—
 - (a) the decision which the person wishes to appeal against is a decision of WRA to amend the person's tax return under section 45 while an enquiry is in progress, and
 - (b) the enquiry has not yet been completed.
- (4) This subsection applies where—
 - (a) the person has given WRA notice of a request under section 173 for a review of the decision which the person wishes to appeal against, and
 - (b) the period within which WRA must issue notice of the conclusions of the review under section 176(5) has not yet ended.
- (5) This subsection applies where the person—
 - (a) has entered into a settlement agreement in relation to the decision which the person wishes to appeal against, and
 - (b) has not given notice of withdrawal from the agreement under section 184(4).
- (6) This section does not prevent an appealable decision from being dealt with in accordance with section 184.

179 Time limit for making an appeal

- (1) An appeal must be made to the tribunal before the end of the relevant period.
- (2) Subject to subsections (3) and (4), the relevant period is—
 - (a) where the appeal relates to a decision to amend the appellant's tax return under section 45 while an enquiry is in progress, the period of 30 days beginning with the day on which WRA issues a closure notice informing the appellant that the enquiry is completed;
 - (b) where the appeal relates to a decision of any other kind, the period of 30 days beginning with the day on which WRA issues the notice informing the appellant of the decision.
- (3) Subject to subsection (4), where WRA has reviewed the decision to which the appeal relates, the relevant period is the period of 30 days beginning with the day on which notice is issued to the appellant under section 176(5), (6) or (7) in relation to the review.
- (4) Where the appellant has entered into a settlement agreement in relation to the decision to which the appeal relates but has subsequently given notice of withdrawal from the agreement under section 184(4), the relevant period is—
 - (a) the period of 30 days beginning with the day on which the notice of withdrawal is given, or
 - (b) if later, the relevant period applicable under subsection (3).

180 Gwneud apêl yn hwyr

- (1) Caniateir gwneud apêl i'r tribiwnlys ar ôl y cyfnod perthnasol os yw'r tribiwnlys yn rhoi caniatâd.
- (2) Yn yr adran hon, mae i "y cyfnod perthnasol" yr un ystyr ag yn adran 179.

181 Dyfarnu ar apêl

- (1) Os gwneir apêl yn erbyn penderfyniad apeliadwy i'r tribiwnlys yn unol ag adran 179 neu 180 (ac nad yw'n cael ei thynnu'n ôl), rhaid i'r tribiwnlys ddyfarnu'r apêl.
- (2) Caiff y tribiwnlys ddyfarnu bod y penderfyniad apeliadwy –
 - (a) i'w gadarnhau,
 - (b) i'w amrywio, neu
 - (c) i'w ganslo.

PENNOD 4**AMRYWIOL AC ATODOL***Canlyniadau adolygiadau ac apelau***182 Talu cosbau yn achos adolygiad neu apêl**

- (1) Mae'r adran hon yn gymwys i benderfyniad sy'n ymwneud â chosb y gallai person fod yn agored iddi.
- (2) Pan fo ACC yn cynnal adolygiad mewn cysylltiad â'r penderfyniad, nid yw adran 154 yn gymwys i unrhyw swm o gosb y mae anghydfod yn ei gylch ("swm y mae anghydfod yn ei gylch").
- (3) Pan fo'r adolygiad yn dod i'r casgliad bod swm y mae anghydfod yn ei gylch yn daladwy, rhaid i'r person dalu'r swm hwnnw cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir hysbysiad i'r person o dan adran 176(5) neu (7) mewn perthynas â'r adolygiad; ond mae hyn yn ddarostyngedig i is-adran (4).
- (4) Pan fo'r person yn gwneud apêl mewn cysylltiad â'r penderfyniad –
 - (a) nid yw adran 154 yn gymwys i unrhyw swm y mae anghydfod yn ei gylch, a
 - (b) nid yw is-adran (3) yn gymwys.
- (5) Pan fo'r apêl yn cael ei thynnu'n ôl, rhaid i'r person dalu –
 - (a) unrhyw swm y mae anghydfod yn ei gylch, os nad yw'r penderfyniad wedi ei adolygu, neu
 - (b) os yw'r penderfyniad wedi ei adolygu, unrhyw swm y mae anghydfod yn ei gylch y daeth yr adolygiad i'r casgliad ei fod yn daladwy, cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod tynnu'n ôl.
- (6) Pan ddyfernir yn derfynol, o ganlyniad i'r apêl, fod swm y mae anghydfod yn ei gylch yn daladwy, rhaid i'r person dalu'r swm hwnnw cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyfernir yn derfynol ar yr apêl.

180 Making a late appeal

- (1) An appeal may be made to the tribunal after the relevant period if the tribunal gives permission.
- (2) In this section, “the relevant period” has the same meaning as in section 179.

181 Determining an appeal

- (1) If an appeal against an appealable decision is made to the tribunal in accordance with section 179 or 180 (and not withdrawn), the tribunal must determine the appeal.
- (2) The tribunal may determine that the appealable decision is to be –
 - (a) affirmed,
 - (b) varied, or
 - (c) cancelled.

CHAPTER 4**MISCELLANEOUS AND SUPPLEMENTARY***Consequences of reviews and appeals***182 Payment of penalties in the event of a review or appeal**

- (1) This section applies to a decision relating to a penalty to which a person may be liable.
- (2) Where WRA carries out a review in respect of the decision, section 154 does not apply to any amount of penalty that is disputed (a “disputed amount”).
- (3) Where the review concludes that a disputed amount is payable, the person must pay that amount before the end of the period of 30 days beginning with the day on which notice is issued to the person under section 176(5) or (7) in relation to the review; but this is subject to subsection (4).
- (4) Where the person makes an appeal in respect of the decision –
 - (a) section 154 does not apply to any disputed amount, and
 - (b) subsection (3) does not apply.
- (5) Where the appeal is withdrawn, the person must pay –
 - (a) any disputed amount, if the decision has not been reviewed, or
 - (b) if the decision has been reviewed, any disputed amount that the review has concluded to be payable,
before the end of the period of 30 days beginning with the day of withdrawal.
- (6) Where it is finally determined, as a result of the appeal, that a disputed amount is payable, the person must pay that amount before the end of the period of 30 days beginning with the day on which the appeal is finally determined.

183 Penderfynu ar adolygiadau ac apelau mewn cysylltiad â hysbysiadau gwybodaeth

- (1) Pan fo casgliadau adolygiad o dan adran 176 yn cadarnhau neu'n amrywio penderfyniad i ddyroddi hysbysiad gwybodaeth neu ofyniad mewn hysbysiad o'r fath, rhaid i'r person y dyroddwyd yr hysbysiad iddo gydymffurfio â'r hysbysiad neu'r gofyniad (fel y'i cadarnhawyd neu y'i hamrywiwyd) o fewn unrhyw gyfnod a bennir gan ACC.
- (2) Pan fo'r tribiwnlys yn cadarnhau neu'n amrywio penderfyniad i ddyroddi hysbysiad gwybodaeth neu gynnwys gofyniad mewn hysbysiad o'r fath, rhaid i'r person y dyroddwyd yr hysbysiad iddo gydymffurfio â'r hysbysiad neu'r gofyniad (fel y'i cadarnhawyd neu y'i hamrywiwyd) –
 - (a) o fewn y cyfnod a bennir gan y tribiwnlys, neu
 - (b) os nad yw'r tribiwnlys yn pennu cyfnod, o fewn unrhyw gyfnod a bennir gan ACC.

*Cytundebau setlo***184 Setlo anghydfodau drwy gytundeb**

- (1) Ystyr "cytundeb setlo" yw cytundeb rhwng person y mae penderfyniad apeliadwy yn gymwys iddo ("person perthnasol") ac ACC fod y penderfyniad –
 - (a) i'w gadarnhau,
 - (b) i'w amrywio, neu
 - (c) i'w ganslo.
- (2) Pan fo person perthnasol ac ACC yn ymrwymo i gytundeb setlo, mae'r canlyniadau i fod yr un fath â phe bai'r tribiwnlys, ar yr adeg yr ymrwymwyd i'r cytundeb, wedi dyfarnu ar apêl yn erbyn y penderfyniad apeliadwy yn y modd a nodir yn y cytundeb.
- (3) Ond nid yw cytundeb setlo i'w drin fel un o benderfyniadau'r tribiwnlys at ddibenion adrannau 9 i 13 o Ddeddf Tribiwnlysoedd, Llysoedd a Gorfodaeth 2007 (p. 15) (adolygiad o benderfyniadau ac apelau yn erbyn penderfyniadau).
- (4) Nid yw is-adran (2) yn gymwys os yw'r person perthnasol, o fewn 30 o ddiwrnodau i'r diwrnod yr ymrwymwyd i'r cytundeb setlo, yn rhoi hysbysiad i ACC fod y person yn dymuno tynnu'n ôl o'r cytundeb.
- (5) Nid yw is-adran (2) yn gymwys i gytundeb setlo nad yw mewn ysgrifen onid yw'r ffaith yr ymrwymwyd i'r cytundeb, a'r telerau y cytunwyd arnynt, yn cael eu cadarnhau drwy hysbysiad a ddyroddir i'r person perthnasol gan ACC.
- (6) Pan ddyroddir hysbysiad yn unol ag is-adran (5), mae'r cyfeiriadau yn is-adrannau (2) a (4) at yr adeg yr ymrwymir i'r cytundeb setlo i'w trin fel cyfeiriadau at yr adeg y dyroddir yr hysbysiad.
- (7) Ni chaiff person perthnasol ac ACC ymrwymo i gytundeb setlo mewn perthynas â phenderfyniad apeliadwy os yw apêl yn erbyn y penderfyniad wedi ei dyfarnu yn derfynol.

183 Disposal of reviews and appeals in respect of information notices

- (1) Where the conclusions of a review under section 176 affirm or vary a decision to issue an information notice or a requirement in such a notice, the person to whom the notice was issued must comply with the notice or requirement (as affirmed or varied) within such period as WRA may specify.
- (2) Where the tribunal affirms or varies a decision to issue an information notice or include a requirement in such a notice, the person to whom the notice was issued must comply with the notice or requirement (as affirmed or varied) –
 - (a) within the period specified by the tribunal, or
 - (b) if the tribunal does not specify a period, within such period as WRA may specify.

*Settlement agreements***184 Settling disputes by agreement**

- (1) A “settlement agreement” means an agreement between a person to whom an appealable decision applies (a “relevant person”) and WRA that the decision is to be –
 - (a) affirmed,
 - (b) varied, or
 - (c) cancelled.
- (2) Where a relevant person and WRA enter into a settlement agreement, the consequences are to be the same as if, at the time that the agreement was entered into, the tribunal had determined an appeal against the appealable decision in the manner set out in the agreement.
- (3) But a settlement agreement is not to be treated as a decision of the tribunal for the purposes of sections 9 to 13 of the Tribunals, Courts and Enforcement Act 2007 (c. 15) (review of decisions and appeals against decisions).
- (4) Subsection (2) does not apply if, within 30 days from the day on which the settlement agreement was entered into, the relevant person gives notice to WRA that the person wishes to withdraw from the agreement.
- (5) Subsection (2) does not apply to a settlement agreement which is not in writing unless the fact that the agreement was entered into and the terms agreed are confirmed by notice issued by WRA to the relevant person.
- (6) Where a notice is issued in accordance with subsection (5), the references in subsections (2) and (4) to the time at which the settlement agreement is entered into are to be treated as references to the time at which the notice is issued.
- (7) A relevant person and WRA may not enter into a settlement agreement in relation to an appealable decision if an appeal against the decision has been finally determined.

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) (cymhwysó'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 –

- (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.”

PART 9

INVESTIGATION OF CRIMINAL OFFENCES

185 Powers to investigate criminal offences

- (1) After section 114 of the Police and Criminal Evidence Act 1984 (c. 60) (application of Act to Revenue and Customs) insert –

“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 –
- (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.”

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,”.
- (4) Yn adran 453 (cyfeiriadau at ymchwilyr 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);”,

- (2) After section 67 of the Criminal Justice and Police Act 2001 (c. 16) (application of Part 2 to officers of Revenue in Customs) insert—

“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.”

186 Proceeds of crime

- (1) The Proceeds of Crime Act 2002 (c. 29) is amended as follows.
- (2) In section 72 (compensation), in subsection (9)(f), after “(c)” insert “, (da)”.
- (3) In section 302 (compensation), after subsection (7A)(d) insert—
- “(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,”.
- (4) In section 453 (references to financial investigators), after subsection (1) insert—
- “(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) In section 459 (orders and regulations)—
- (a) in subsection (4), after paragraph (a) insert—
- “(aa) an order made by the Welsh Ministers under section 453(1A);”,
- and

(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.”

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 –

“The Welsh Revenue Authority

16A The Welsh Revenue Authority.”

RHAN 10

DARPARIAETHAU TERFYNOL

188 Pŵer i wneud darpariaeth ganlyniadol etc.

(1) Caiff Gweinidogion Cymru drwy reoliadau wneud unrhyw ddarpariaeth gysylltiedig, ganlyniadol neu atodol sy’n briodol yn eu barn hwy at ddibenion y Ddeddf hon, neu mewn cysylltiad â hi.

(2) Caiff rheoliadau o dan yr adran hon ddiwygio, ddirymu neu ddiddymu unrhyw ddeddfiad (gan gynnwys unrhyw ddarpariaeth yn y Ddeddf hon).

(b) after that subsection insert –

“(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.”

187 Regulation of investigatory powers

- (1) The Regulation of Investigatory Powers Act 2000 (c. 23) is amended as follows.
- (2) In section 30 (persons entitled to grant authorisations for directed surveillance and covert human intelligence) –

(a) in subsection (6), after “prejudice to” insert “subsection (6A) and”, and

(b) after that subsection insert –

“(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) In Schedule 1 (relevant public authorities), after paragraph 16 insert –

“The Welsh Revenue Authority

16A The Welsh Revenue Authority.”

PART 10

FINAL PROVISIONS

188 Power to make consequential etc. provision

- (1) The Welsh Ministers may by regulations make such incidental, consequential or supplemental provision as they think appropriate for the purposes of, or in connection with, this Act.
- (2) Regulations under this section may amend, revoke or repeal any enactment (including any provision of this Act).

189 Rheoliadau

- (1) Mae unrhyw bŵer i wneud rheoliadau o dan y Ddeddf hon—
 - (a) yn arferadwy drwy offeryn statudol, a
 - (b) yn cynnwys pŵer i wneud darpariaeth wahanol at ddibenion gwahanol.
- (2) Ni chaniateir gwneud offeryn statudol sy'n cynnwys rheoliadau o dan adran 18(2), 156 neu 172(7) (boed ar ei ben ei hun neu ynghyd ag unrhyw ddarpariaeth arall) oni bai bod drafft o'r offeryn wedi ei osod gerbron Cynulliad Cenedlaethol Cymru a'i gymeradwyo drwy benderfyniad ganddo.
- (3) Mae unrhyw offeryn statudol arall sy'n cynnwys rheoliadau o dan y Ddeddf hon yn ddarostyngedig i'w ddiddymu yn unol â phenderfyniad Cynulliad Cenedlaethol Cymru.

190 Dyroddi hysbysiadau gan ACC

- (1) Mae'r adran hon yn gymwys pan fo darpariaeth yn y Ddeddf hon, neu mewn rheoliadau a wneir oddi tani, yn awdurdodi neu'n ei gwneud yn ofynnol i ACC ddyroddi hysbysiad i berson (pa un a ddefnyddir yr ymadrodd "dyroddi" neu unrhyw ymadrodd arall) (ond gweler is-adran (9)).
- (2) Caniateir dyroddi'r hysbysiad i'r person—
 - (a) drwy ei ddanfôn yn bersonol i'r person,
 - (b) drwy ei adael yng nghyfeiriad priodol y person,
 - (c) drwy ei anfon drwy'r post i gyfeiriad priodol y person, neu
 - (d) pan fo is-adran (3) yn gymwys, drwy ei anfon yn electronig i gyfeiriad a ddarparwyd at y diben hwnnw.
- (3) Mae'r is-adran hon yn gymwys pan fo'r person y mae'r hysbysiad i'w ddyroddi iddo wedi cytuno mewn ysgrifennid iddo gael ei anfon yn electronig.
- (4) At ddibenion is-adran (2)(a), caniateir danfon hysbysiad yn bersonol i gorff corfforaethol drwy ei roi i ysgrifennydd neu i glerc y corff hwnnw.
- (5) Pan fo ACC yn dyroddi hysbysiad yn y dull a grybwyllir yn is-adran (2)(b), mae'r hysbysiad i'w drin fel pe bai wedi ei dderbyn ar yr adeg y'i gadawyd yng nghyfeiriad priodol y person oni bai y dangosir i'r gwrthwyneb.
- (6) At ddibenion is-adran (2)(b) ac (c), cyfeiriad priodol person yw—
 - (a) yn achos corff corfforaethol, cyfeiriad swyddfa gofrestredig neu brif swyddfa'r corff;
 - (b) yn achos person sy'n gweithredu yn rhinwedd partner mewn partneriaeth, cyfeiriad prif swyddfa'r bartneriaeth;
 - (c) mewn unrhyw achos arall, cyfeiriad hysbys olaf y person.
- (7) Pan fo ACC yn dyroddi hysbysiad yn y dull a grybwyllir yn is-adran (2)(c) drwy ei anfon i gyfeiriad yn y Deyrnas Unedig, mae'r hysbysiad i'w drin fel pe bai wedi ei dderbyn 48 awr ar ôl ei anfon oni bai y dangosir i'r gwrthwyneb.
- (8) Pan fo ACC yn dyroddi hysbysiad yn y dull a grybwyllir yn is-adran (2)(d), mae'r hysbysiad i'w drin fel pe bai wedi ei dderbyn 48 awr ar ôl ei anfon oni bai y dangosir i'r gwrthwyneb.

189 Regulations

- (1) Any power to make regulations under this Act—
 - (a) is exercisable by statutory instrument, and
 - (b) includes power to make different provision for different purposes.
- (2) A statutory instrument containing regulations under section 18(2), 156 or 172(7) (whether alone or with any other provision) 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.
- (3) Any other statutory instrument containing regulations under this Act is subject to annulment in pursuance of a resolution of the National Assembly for Wales.

190 Issue of notices by WRA

- (1) This section applies where a provision of this Act, or of regulations made under it, authorises or requires WRA to issue a notice to a person (whether the expression “issue” or any other expression is used) (but see subsection (9)).
- (2) The notice may be issued to the person—
 - (a) by being delivered personally to the person,
 - (b) by leaving it at the person’s proper address,
 - (c) by being sent by post to the person’s proper address, or
 - (d) where subsection (3) applies, by sending it electronically to an address provided for that purpose.
- (3) This subsection applies where the person to whom the notice is to be issued has agreed in writing that it may be sent electronically.
- (4) For the purposes of subsection (2)(a), a notice may be delivered personally to a body corporate by giving it to the secretary or clerk of that body.
- (5) Where WRA issues a notice in the manner mentioned in subsection (2)(b), the notice is to be treated as having been received at the time it was left at the person’s proper address unless the contrary is shown.
- (6) For the purposes of subsection (2)(b) and (c), the proper address of a person is—
 - (a) in the case of a body corporate, the address of the registered or principal office of the body;
 - (b) in the case of a person acting in his or her capacity as a partner in a partnership, the address of the principal office of the partnership;
 - (c) in any other case, the last known address of the person.
- (7) Where WRA issues a notice in the manner mentioned in subsection (2)(c) by sending it to an address in the United Kingdom, the notice is to be treated as having been received 48 hours after it is sent unless the contrary is shown.
- (8) Where WRA issues a notice in the manner mentioned in subsection (2)(d), the notice is to be treated as having been received 48 hours after it is sent unless the contrary is shown.

- (9) Nid yw'r adran hon yn gymwys i unrhyw hysbysiad y gall ACC –
 - (a) ei ddarparu i berson o dan adran 103(4) neu 105(3), neu
 - (b) ei roi i'r tribiwnlys.
- (10) Yn yr adran hon mae "hysbysiad" yn cynnwys copi o hysbysiad.

191 Rhoi hysbysiadau a dogfennau eraill i ACC

- (1) Mae'r adran hon yn gymwys pan fo darpariaeth yn y Ddeddf hon neu mewn rheoliadau a wneir oddi tani yn ei gwneud yn ofynnol neu'n caniatáu i berson roi hysbysiad neu ddogfen arall i ACC (pa un a ddefnyddir yr ymadrodd "rhoi" neu unrhyw ymadrodd arall) (ond gweler is-adran (4)).
- (2) Rhaid i'r ddogfen –
 - (a) bod ar ba bynnag ffurf,
 - (b) cynnwys pa bynnag wybodaeth, ac
 - (c) cael ei rhoi ym mha bynnag fodd,
 a bennir gan ACC.
- (3) Ond mae is-adran (2) yn ddarostyngedig i unrhyw ddarpariaeth wahanol a wneir yn y Ddeddf hon neu oddi tani.
- (4) Nid yw'r adran hon yn gymwys i unrhyw ddogfen a roddir i ACC gan Weinidogion Cymru neu'r tribiwnlys.

192 Dehongli

- (1) At ddibenion y Ddeddf hon, dyfernir yn derfynol ynghylch apêl neu atgyfeiriad –
 - (a) pan fo wedi ei dyfarnu neu ei ddyfarnu, a
 - (b) pan nad oes unrhyw bosibilrwydd pellach y caiff y dyfarniad ei amrywio neu ei roi o'r neilltu (gan ddiystyru unrhyw bŵer i roi caniatâd i apelio oddi allan i'r cyfnod).
- (2) Yn y Ddeddf hon –
 - ystyr "awdurdod lleol" ("*local authority*") yw –
 - (a) cyngor sir neu gyngor bwrdeistref sirol yng Nghymru,
 - (b) cyngor dosbarth neu gyngor sir yn Lloegr, un o gynghorau bwrdeistref Llundain, Cyngor Cyffredin Dinas Llundain neu Gyngor Ynysoedd Scilly,
 - (c) cyngor a gyfansoddwyd o dan adran 2 o Ddeddf Llywodraeth Leol etc. (Yr Alban) 1994 (p. 39), neu
 - (d) cyngor dosbarth yng Ngogledd Iwerddon;
 - ystyr "blwyddyn ariannol" ("*financial year*") yw –
 - (a) y cyfnod sy'n dechrau â sefydlu ACC ac sy'n dod i ben â 31 Mawrth y flwyddyn ganlynol, a
 - (b) pob cyfnod dilynol o flwyddyn sy'n dod i ben â 31 Mawrth;
 - ystyr "cyfnod treth" ("*tax period*") yw cyfnod y codir treth ddatganoledig ar ei gyfer;

- (9) This section does not apply to any notice that WRA may –
 - (a) provide to a person under section 103(4) or 105(3), or
 - (b) give to the tribunal.
- (10) In this section “notice” includes a copy of a notice.

191 Giving notices and other documents to WRA

- (1) This section applies where a provision of this Act or of regulations made under it requires or permits a person to give a notice or other document to WRA (whether the expression “give” or any other expression is used) (but see subsection (4)).
- (2) The document must –
 - (a) be in such form,
 - (b) contain such information, and
 - (c) be given in such manner,as may be specified by WRA.
- (3) But subsection (2) is subject to any different provision made in or under this Act.
- (4) This section does not apply to any document given to WRA by the Welsh Ministers or the tribunal.

192 Interpretation

- (1) For the purposes of this Act, an appeal or referral 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).
- (2) In this Act –
 - “contract settlement” (“*setliad contract*”) means an agreement made in connection with any person’s liability to make a payment to WRA under any enactment;
 - “devolved tax” (“*treth ddatganoledig*”) has the meaning given by section 116A(4) of the Government of Wales Act 2006 (c. 32);
 - “devolved taxpayer” (“*trethdalwr datganoledig*”) means a person liable to pay a devolved tax;

ystyr “deddfiad” (“*enactment*”) 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
 - (ii) Deddf neu Fesur Cynulliad Cenedlaethol Cymru;

ystyr “ffurflen dreth” (“*tax return*”) yw ffurflen sy’n ymwneud â threth ddatganoledig;

ystyr “hysbysiad” (“*notice*”) yw hysbysiad ysgrifenedig;

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) ffym neu endid tebyg ei gymeriad a ffurfiwyd o dan gyfraith gwlad neu diriogaeth y tu allan i’r Deyrnas Unedig;

ystyr “setliad contract” (“*contract settlement*”) yw cytundeb a wneir mewn cysylltiad â rhwymedigaeth unrhyw berson i wneud taliad i ACC o dan unrhyw ddeddfiad;

mae i “treth ddatganoledig” yr ystyr a roddir i “devolved tax” gan adran 116A(4) o Ddeddf Llywodraeth Cymru 2006 (p. 32);

ystyr “trethdalwr datganoledig” (“*devolved taxpayer*”) yw person sy’n agored i dalu treth ddatganoledig;

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.

193 Mynegai o ymadroddion a ddiffinnir

Mae’r Tabl a ganlyn yn rhestru ymadroddion a ddiffinnir neu a eglurir fel arall yn y Ddeddf hon.

“enactment” (*“deddfiad”*) 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) an Act or a Measure of the National Assembly for Wales;

“financial year” (*“blwyddyn ariannol”*) means –

- (a) the period beginning with the establishment of WRA and ending with 31 March in the following year, and
- (b) each subsequent period of a year ending with 31 March;

“local authority” (*“awdurdod lleol”*) means –

- (a) a county council or county borough council in Wales,
- (b) a district council or county council in England, a London borough council, the Common Council of the City of London or the Council of the Isles of Scilly,
- (c) a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994 (c. 39), or
- (d) a district council in Northern Ireland;

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

“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 firm or entity of a similar character formed under the law of a country or territory outside the United Kingdom;

“tax period” (*“cyfnod treth”*) means a period in respect of which a devolved tax is charged;

“tax return” (*“ffurflen dreth”*) means a return relating to a devolved tax;

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

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

193 Index of defined expressions

The following Table lists expressions defined or otherwise explained in this Act.

TABL 1

Ymadrodd	Adran
ACC ("WRA")	adran 2(2)
Aelod anweithredol ("non-executive member")	adran 3(4)(a)
Aelod gweithredol ("executive member")	adran 3(4)(b)
Aelod gweithredol etholedig ("elected executive member")	adran 3(4)(c)
Asedau busnes ("business assets")	adran 111
Asesiad ACC ("WRA assessment")	adran 56
Awdurdod lleol ("local authority")	adran 192(2)
Blwyddyn ariannol ("financial year")	adran 192(2)
Cyfnod treth ("tax period")	adran 192(2)
Cyfradd llog ad-daliadau ("repayment interest rate")	adran 163(2)
Cyfradd llog taliadau hwyr ("late payment interest rate")	adran 163(1)
Cytundeb setlo ("settlement agreement")	adran 184(1)
Deddfiad ("enactment")	adran 192(2)
Dogfennau busnes ("business documents")	adran 111
Dyddiad cosbi ("penalty date")	adran 122(2)
Dyddiad dechrau llog ad-daliadau ("repayment interest start date")	adran 161(4)
Dyddiad dechrau llog taliadau hwyr ("late payment interest start date")	adrannau 157(3), 159(2) a 160(2)
Dyddiad ffeilio ("filing date")	adran 40
Dyfarniad ACC ("WRA determination")	adran 52(3)
Elusen ("charity")	adran 85(3)
Ffurflen dreth ("tax return")	adran 192(2)
Gwybodaeth warchodedig am drethdalwr ("protected taxpayer information")	adran 17(3) a (4)
Hysbysiad ("notice")	adran 192(2)

TABLE 1

Expression	Section
Appealable decision (“ <i>penderfyniad apeladwy</i> ”)	section 172(2) and (3)
Business assets (“ <i>asedau busnes</i> ”)	section 111
Business documents (“ <i>dogfennau busnes</i> ”)	section 111
Business premises (“ <i>mangre busnes</i> ”)	section 111
Carrying on a business (“ <i>rhedeg busnes</i> ”)	section 85
Charity (“ <i>elusen</i> ”)	section 85(3)
Closure notice (“ <i>hysbysiad cau</i> ”)	section 50(1) (in relation to an enquiry into a tax return) and section 75(1) (in relation to an enquiry into a claim)
Contract settlement (“ <i>setliad contract</i> ”)	section 192(2)
Debtor contact notice (“ <i>hysbysiad cyswllt dyledwr</i> ”)	section 93(1)
Devolved tax (“ <i>treth ddatganoledig</i> ”)	section 192(2)
Devolved taxpayer (“ <i>trethdalwr datganoledig</i> ”)	section 192(2)
Elected executive member (“ <i>aelod gweithredol etholedig</i> ”)	section 3(4)(c)
Enactment (“ <i>deddfiad</i> ”)	section 192(2)
Executive member (“ <i>aelod gweithredol</i> ”)	section 3(4)(b)
Filing date (“ <i>dyddiad ffeilio</i> ”)	section 40
Financial year (“ <i>blwyddyn ariannol</i> ”)	section 192(2)
Identification notice (“ <i>hysbysiad adnabod</i> ”)	section 92(1)
Information notice (“ <i>hysbysiad gwybodaeth</i> ”)	section 83
Late payment interest (“ <i>llog taliadau hwyr</i> ”)	section 157(2)
Late payment interest rate (“ <i>cyfradd llog taliadau hwyr</i> ”)	section 163(1)
Late payment interest start date (“ <i>dyddiad dechrau llog taliadau hwyr</i> ”)	sections 157(3), 159(2) and 160(2)
Local authority (“ <i>awdurdod lleol</i> ”)	section 192(2)
Non-executive member (“ <i>aelod anweithredol</i> ”)	section 3(4)(a)

Hysbysiad adnabod (“ <i>identification notice</i> ”)	adran 92(1)
Hysbysiad am gais (“ <i>notice of request</i> ”)	adran 173(1)
Hysbysiad cau (“ <i>closure notice</i> ”)	adran 50(1) (mewn perthynas ag ymholiad i ffurflen dreth) ac adran 75(1) (mewn perthynas ag ymholiad i hawliad)
Hysbysiad cyswllt dyledwr (“ <i>debtor contact notice</i> ”)	adran 93(1)
Hysbysiad gwybodaeth (“ <i>information notice</i> ”)	adran 83
Hysbysiad trethdalwr (“ <i>taxpayer notice</i> ”)	adran 86(1)
Hysbysiad trydydd parti (“ <i>third party notice</i> ”)	adran 87(1)
Hysbysiad trydydd parti anhysbys (“ <i>unidentified third party notice</i> ”)	adran 89(1)
Hysbysiad ymholiad (“ <i>notice of enquiry</i> ”)	adran 43(1) (mewn perthynas â ffurflen dreth) ac adran 74(1) (mewn perthynas â hawliad)
Llog ad-daliadau (“ <i>repayment interest</i> ”)	adran 161(3)
Llog taliadau hwyr (“ <i>late payment interest</i> ”)	adran 157(2)
Mangre (“ <i>premises</i> ”)	adran 111
Mangre busnes (“ <i>business premises</i> ”)	adran 111
Partneriaeth (“ <i>partnership</i> ”)	adran 192(2)
Penderfyniad apeliadwy (“ <i>appealable decision</i> ”)	adran 172(2) a (3)
Refeniw posibl a gollir (“ <i>potential lost revenue</i> ”)	adran 134
Rhedeg busnes (“ <i>carrying on a business</i> ”)	adran 85
Sefyllfa dreth (“ <i>tax position</i> ”)	adran 84
Setliad contract (“ <i>contract settlement</i> ”)	adran 192(2)
Swyddog perthnasol (“ <i>relevant official</i> ”)	adran 17(2)
Treth ddatganoledig (“ <i>devolved tax</i> ”)	adran 192(2)
Trethdalwr datganoledig (“ <i>devolved taxpayer</i> ”)	adran 192(2)
Y tribiwnlys (“ <i>the tribunal</i> ”)	adran 192(2)

Notice (“ <i>hysbysiad</i> ”)	section 192(2)
Notice of enquiry (“ <i>hysbysiad ymholiad</i> ”)	section 43(1) (in relation to a tax return) and section 74(1) (in relation to a claim)
Notice of request (“ <i>hysbysiad am gais</i> ”)	section 173(1)
Partnership (“ <i>partneriaeth</i> ”)	section 192(2)
Penalty date (“ <i>dyddiad cosbi</i> ”)	section 122(2)
Potential lost revenue (“ <i>refeniw posibl a gollir</i> ”)	section 134
Premises (“ <i>mangre</i> ”)	section 111
Protected taxpayer information (“ <i>gwybodaeth warchoddedig am drethdalwr</i> ”)	section 17(3) and (4)
Relevant official (“ <i>swyddog perthnasol</i> ”)	section 17(2)
Repayment interest (“ <i>llog ad-daliadau</i> ”)	section 161(3)
Repayment interest rate (“ <i>cyfradd llog ad-daliadau</i> ”)	section 163(2)
Repayment interest start date (“ <i>dyddiad dechrau llog ad-daliadau</i> ”)	section 161(4)
Settlement agreement (“ <i>cytundeb setlo</i> ”)	section 184(1)
Tax period (“ <i>cyfnod treth</i> ”)	section 192(2)
Tax position (“ <i>sefyllfa dreth</i> ”)	section 84
Tax return (“ <i>ffurflen dreth</i> ”)	section 192(2)
Taxpayer notice (“ <i>hysbysiad trethdalwr</i> ”)	section 86(1)
Third party notice (“ <i>hysbysiad trydydd parti</i> ”)	section 87(1)
The tribunal (“ <i>y tribiwnlys</i> ”)	section 192(2)
Unidentified third party notice (“ <i>hysbysiad trydydd parti anhysbys</i> ”)	section 89(1)
WRA (“ <i>ACC</i> ”)	section 2(2)
WRA assessment (“ <i>asesiad ACC</i> ”)	section 56
WRA determination (“ <i>dyfarniad ACC</i> ”)	section 52(3)

194 **Dod i rym**

- (1) Daw darpariaethau canlynol y Ddeddf hon i rym ar y diwrnod ar ôl y diwrnod y mae'r Ddeddf hon yn cael y Cydsyniad Brenhinol –
 - (a) Rhan 1;
 - (b) adrannau 37, 82, 117 a 171;
 - (c) y Rhan hon.
- (2) Daw gweddill darpariaethau'r Ddeddf hon i rym ar unrhyw ddiwrnod y caiff Gweinidogion Cymru ei bennu drwy orchymyn a wneir drwy offeryn statudol.
- (3) Caiff gorchymyn o dan yr adran hon bennu diwrnodau gwahanol at ddibenion gwahanol.

195 **Enw byr**

Enw byr y Ddeddf hon yw Deddf Casglu a Rheoli Trethi (Cymru) 2016.

194 Coming into force

- (1) The following provisions of this Act come into force on the day after the day on which this Act receives Royal Assent—
 - (a) Part 1;
 - (b) sections 37, 82, 117 and 171;
 - (c) this Part.
- (2) The remaining provisions of this Act come into force on such day as the Welsh Ministers may appoint by order made by statutory instrument.
- (3) An order under this section may appoint different days for different purposes.

195 Short title

The short title of this Act is the Tax Collection and Management (Wales) Act 2016.

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