OFFERYNNAU STATUDOL CYMRU

2013 Rhif 2273 (Cy. 219)

CREDYDAU TRETH, CYMRU

Cynllun Credydau Treth (Cymeradwyo Darparwyr Gofal Plant) (Cymru) (Diwygio) 2013

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Cynllun)

Mae'r Cynllun hwn yn gwneud diwygiadau i'r Cynllun Credydau Treth (Cymeradwyo Darparwyr Gofal Plant) (Cymru) 2007 ("y Cynllun Cymeradwyo").

Mae'r Cynllun Cymeradwyo yn darparu ar gyfer cymeradwyo darparwyr gofal plant at ddibenion adran 12(5) o Ddeddf Credydau Treth 2002 ("y Ddeddf"). Mae gofal plant cymwys, fel y'i diffinnir yn y Cynllun Cymeradwyo, a ddarperir gan berson yn unol â'r Cynllun Cymeradwyo yn golygu gofal a ddarperir gan berson o ddisgrifiad rhagnodedig at ddibenion adran 12(4) o'r Ddeddf.

Gwneir y diwygiadau o ganlyniad i Ran 1 o Ddeddf Diwygio Lles 2012 er mwyn cynnwys cyfeiriad, o fewn y Cynllun Cymeradwyo, at gredyd cynhwysol yn ogystal â'r cyfeiriad presennol at gredyd treth gwaith a fydd, yn y pen draw, yn cael ei ddisodli gan gredyd cynhwysol.

Mae erthygl 2 o'r Cynllun hwn yn diwygio erthygl 9 o'r Cynllun Cymeradwyo er mwyn cynnwys gofyniad bod gwybodaeth yn cael ei darparu i'r Ysgrifennydd Gwladol mewn perthynas â'i swyddogaethau sy'n ymwneud â chredyd cynhwysol.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Cynllun hwn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol cynnal asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Cynllun hwn.

WELSH STATUTORY INSTRUMENTS

2013 No. 2273 (W. 219)

TAX CREDITS, WALES

The Tax Credits (Approval of Child Care Providers) (Wales) (Amendment) Scheme 2013

EXPLANATORY NOTE

(This note is not part of the Scheme)

This Scheme makes amendments to the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007 ("the Approval Scheme").

The Approval Scheme provides for the approval of child care providers for the purposes of section 12(5) of the Tax Credits Act 2002 ("the Act"). Qualifying child care, as defined in the Approval Scheme, provided by a person in accordance with the Approval Scheme constitutes care provided by a person of a prescribed description for the purposes of section 12(4) of the Act.

The amendments are made as a consequence of Part 1 of the Welfare Reform Act 2012 to include reference, within the Approval Scheme, to universal credit in addition to the existing reference to working tax credit which will eventually be replaced by universal credit.

Article 2 of this Scheme amends article 9 of the Approval Scheme to include a requirement that information is supplied to the Secretary of State in relation to his functions relating to universal credit.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to this Scheme. AS a result it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with this Scheme.

OFFERYNNAU STATUDOL CYMRU

2013 Rhif 2273 (Cy. 219)

CREDYDAU TRETH, CYMRU

Cynllun Credydau Treth (Cymeradwyo Darparwyr Gofal Plant) (Cymru) (Diwygio) 2013

Gwnaed *5 Medi 2013*

Gosodwyd gerbron Cynulliad Cenedlaethol Cymru *10 Medi 2013*

Yn dod i rym *1 Hydref 2013*

Mae Gweinidogion Cymru, sef yr awdurdod cenedlaethol priodol(**1**) o dan adran 12(6) o Ddeddf Credydau Treth 2002(**2**), drwy arfer y pwerau a roddwyd iddynt gan adrannau 12(5) a (7) a 65(3) a (9) o'r Ddeddf honno, yn gwneud y diwygiadau a ganlyn i'r Cynllun Credydau Treth (Cymeradwyo Darparwyr Gofal Plant) (Cymru) 2007(**3**).

Enwi, cychwyn, cymhwyso a dehongli

1.—(1) Enw'r Cynllun hwn yw Cynllun Credydau Treth (Cymeradwyo Darparwyr Gofal Plant) (Cymru) (Diwygio) 2013.

(2) Daw'r Cynllun hwn i rym ar 1 Hydref 2013.

(3) Mae'r Cynllun hwn yn gymwys o ran Cymru.

(4) Yn y Cynllun hwn ystyr "y Prif Gynllun" ("*the Principal Scheme*") yw'r Cynllun Credydau Treth (Cymeradwyo Darparwyr Gofal Plant) (Cymru) 2007.

(**1**) Yn rhinwedd adran 162 o Ddeddf Llywodraeth Cymru 2006 (p.32) a pharagraff 30 o Atodlen 11 iddi, trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru i Weinidogion Cymru ac maent wedi eu breinio bellach ynddynt hwy.
(**2**) 2002 p.21.
(**3**) O.S. 2007/226 (Cy.20).

WELSH STATUTORY INSTRUMENTS

2013 No. 2273 (W. 219)

TAX CREDITS, WALES

The Tax Credits (Approval of Child Care Providers) (Wales) (Amendment) Scheme 2013

Made *5 September 2013*

Laid before the National Assembly for Wales *10 September 2013*

Coming into force *1 October 2013*

The Welsh Ministers, being the appropriate national authority(**1**) under section 12(6) of the Tax Credits Act 2002(**2**), in exercise of the powers conferred upon them by sections 12(5) and (7) and 65(3) and (9) of that Act, make the following amendments to the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007(**3**).

Title, commencement application and interpretation

1.—(1) The title of this Scheme is the Tax Credits (Approval of Child Care Providers) (Wales) (Amendment) Scheme 2013.

(2) This Scheme comes into force on 1 October 2013.

(3) This Scheme applies in relation to Wales.

(4) In this Scheme "the Principal Scheme" ("*y Prif Gynllun*") means the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007.

(**1**) By virtue of section 162 of, and paragraph 30 of Schedule 11 to, the Government of Wales Act 2006 (c.32), the functions of the National Assembly for Wales were transferred to, and now vest in, the Welsh Ministers.
(**2**) 2002 c.21.
(**3**) S.I. 2007/226 (W.20).

Diwygio erthygl 9 o'r Prif Gynllun

2.—(1) Mae erthygl 9 (yr wybodaeth sydd i'w darparu gan y corff cymeradwyo) o'r Prif Gynllun wedi ei diwygio fel a ganlyn.

(2) Yn lle erthygl 9 rhodder—

"**9.**—(1) Bydd y corff cymeradwyo yn darparu—

(a) i Gomisiynydd Cyllid a Thollau Ei Mawrhydi ("CThEM") unrhyw wybodaeth y mae arno ei hangen i gyflawni unrhyw un neu ragor o swyddogaethau CThEM sy'n ymwneud â chredyd treth gwaith a honno'n wybodaeth sy'n ymwneud â chymeradwyo neu wrthod cymeradwyo personau o dan y Cynllun hwn neu dynnu cymeradwyaeth y personau hynny yn ôl; a

(b) i'r Ysgrifennydd Gwladol unrhyw wybodaeth y mae ei hangen ar yr Ysgrifennydd Gwladol i gyflawni unrhyw un neu ragor o swyddogaethau'r Ysgrifennydd Gwladol sy'n ymwneud â chredyd cynhwysol a honno'n wybodaeth sy'n ymwneud â chymeradwyo neu wrthod cymeradwyo personau o dan y Cynllun hwn neu dynnu cymeradwyaeth y personau hynny yn ôl.

(2) Yn yr erthygl hon ystyr "credyd cynhwysol" yw credyd cynhwysol o dan Ran 1 o Ddeddf Diwygio Lles 2012(**1**)."

Amendment of article 9 of the Principal Scheme

2.—(1) Article 9 (provision of information by approval body) of the Principal Scheme is amended as follows.

(2) For article 9 substitute—

"**9.**—(1) The approval body will supply—

(a) to the Commissioner for Her Majesty's Revenue and Customs ("HMRC") such information as they may require for the discharge of any of HMRC's functions relating to working tax credit and which is information relating to the approval, or the refusal or withdrawal of approval, of persons under this Scheme; and

(b) to the Secretary of State such information as the Secretary of State may require for the discharge of the Secretary of State's functions relating to universal credit and which is information relating to the approval, or the refusal or withdrawal of approval, of persons under this Scheme.

(2) In this article "universal credit" means universal credit under Part 1 of the Welfare Reform Act 2012(**1**)."

Jeff Cuthbert

Y Gweinidog Cymunedau a Threchu Tlodi, un o Weinidogion Cymru

5 Medi 2013

Minister for Communities and Tackling Poverty, one of the Welsh Ministers

5 September 2013

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(**1**) 2012 p.5.

(**1**) 2012 c.5.

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