



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2018 Rhif 768 (Cy. 155)

2018 No. 768 (W. 155)

TRETHI, CYMRU

TAXES, WALES

Rheoliadau Deddf Casglu a Rheoli
Trethi (Cymru) 2016 (Darpariaeth
Atodol) 2018

The Tax Collection and
Management (Wales) Act 2016
(Supplemental Provision)
Regulations 2018

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Regulations)

Mae'r Rheoliadau hyn wedi eu gwneud o dan adran 188 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6) ("y Ddeddf").

These Regulations are made under section 188 of the Tax Collection and Management (Wales) Act 2016 (anaw 6) ("the Act").

Mae rheoliad 2 yn diwygio Deddf Enillion Troseddau 2002 (p. 29) er mwyn gwneud darpariaeth atodol mewn cysylltiad ag adran 186 (enillion troseddau) o'r Ddeddf ac ymchwilyr ariannol achrededig Awdurdod Cyllid Cymru yn arfer y pwerau sydd wedi eu cynnwys yn y Ddeddf.

Regulation 2 amends the Proceeds of Crime Act 2002 (c. 29) in order to make supplemental provision in connection with section 186 (proceeds of crime) of the Act and the exercise of the powers contained in the Act by the Welsh Revenue Authority's accredited financial investigators.

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

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. 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 these Regulations.

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**Rheoliadau Deddf Casglu a Rheoli
Trethi (Cymru) 2016 (Darpariaeth
Atodol) 2018**

**The Tax Collection and
Management (Wales) Act 2016
(Supplemental Provision)
Regulations 2018**

Gwnaed 24 Mehefin 2018
*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 28 Mehefin 2018
Yn dod i rym 20 Gorffennaf 2018

Made 24 June 2018
Laid before the National Assembly for Wales
28 June 2018
Coming into force 20 July 2018

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pŵer a roddir iddynt gan adran 188 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016(1).

The Welsh Ministers make the following Regulations in exercise of the power conferred on them by section 188 of the Tax Collection and Management (Wales) Act 2016(1).

Enwi a chychwyn

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Deddf Casglu a Rheoli Trethi (Cymru) 2016 (Darpariaeth Atodol) 2018.

(2) Daw'r Rheoliadau hyn i rym ar 20 Gorffennaf 2018.

Title and commencement

1.—(1) The title of these Regulations is the Tax Collection and Management (Wales) Act 2016 (Supplemental Provision) Regulations 2018.

(2) These Regulations come into force on 20 July 2018.

Diwygio Deddf Enillion Troseddau 2002

2. Mae Deddf Enillion Troseddau 2002(2) wedi ei diwygio fel a ganlyn—

- (a) yn adran 303C(9)(d)(3) (swyddog perthnasol at ddibenion Pennod 3A), ar ôl “Secretary of State” mewnosoder “or the Welsh Ministers”;

Amendment of the Proceeds of Crime Act 2002

2. The Proceeds of Crime Act 2002(2) is amended as follows—

- (a) in section 303C(9)(d)(3) (relevant officer for the purposes of Chapter 3A), after “Secretary of State” insert “or the Welsh Ministers”;

(1) 2016 decc 6.
(2) 2002 p. 29.
(3) Mewnosodwyd adrannau 303C, 303E, 303L a 303O gan adran 15 o Ddeddf Cyllid Troseddol 2017 (p. 22) (“Deddf 2017”).

(1) 2016 anaw 6.
(2) 2002 c. 29.
(3) Sections 303C, 303E, 303L and 303O were inserted by section 15 of the Criminal Finances Act 2017 (c. 22) (“the 2017 Act”).

- (b) yn adran 303E(4)(f) (uwch-swyddog at ddibenion cymeradwyaeth ymlaen llaw i gynnal chwiliadau), ar ôl “Secretary of State” mewnosoder “or the Welsh Ministers”;
- (c) yn adran 303L(5)(d) (personau penodedig - cadwad pellach o eiddo yr ymafaeliwyd ynddo), ar ôl “Secretary of State” mewnosoder “or the Welsh Ministers”;
- (d) yn adran 303O(2)(d) (personau penodedig - fforffedu eiddo), ar ôl “Secretary of State” mewnosoder “or the Welsh Ministers”;
- (e) yn adran 303Z1(6)(1) (dehongli at ddibenion Pennod 3B), yn y diffiniad o “enforcement officer”, ym mharagraff (d), ar ôl “Secretary of State” mewnosoder “or the Welsh Ministers”;
- (f) yn adran 303Z2(4)(e) (uwch-swyddog at ddibenion Pennod 3B), ar ôl “Secretary of State” mewnosoder “or the Welsh Ministers”;
- (g) yn adran 303Z14(3)(d) (personau penodedig at ddibenion ceisiadau fforffedu cyfrif), ar ôl “Secretary of State” mewnosoder “or the Welsh Ministers”;
- (h) yn adran 336D(7)(h)(2) (uwch-swyddog at ddibenion adran 336A (pŵer y llys i estyn y cyfnod moratoriwm)), ar ôl “Secretary of State” mewnosoder “or the Welsh Ministers”;
- (i) yn adran 378(3C)(c)(3) (swyddogion priodol at ddibenion ymchwiliadau eiddo dan gadwad o dan Ran 8), ar ôl “Secretary of State” mewnosoder “or the Welsh Ministers”;
- (j) yn adran 378(3D)(c) (uwch-swyddogion priodol at ddibenion ymchwiliadau eiddo dan gadwad o dan Ran 8), ar ôl “Secretary of State” mewnosoder “or the Welsh Ministers”;
- (k) yn adran 378(3E)(c) (swyddogion priodol at ddibenion ymchwiliadau cyllid clo o dan Ran 8), ar ôl “Secretary of State” mewnosoder “or the Welsh Ministers”; ac
- (l) yn adran 378(3F)(c) (uwch-swyddogion priodol at ddibenion ymchwiliadau cyllid clo o dan Ran 8), ar ôl “Secretary of State” mewnosoder “or the Welsh Ministers”.

- (b) in section 303E(4)(f) (senior officer for the purposes of prior approval for searches), after “Secretary of State” insert “or the Welsh Ministers”;
- (c) in section 303L(5)(d) (specified persons - further detention of seized property), after “Secretary of State” insert “or the Welsh Ministers”;
- (d) in section 303O(2)(d) (specified persons - forfeiture of property), after “Secretary of State” insert “or the Welsh Ministers”;
- (e) in section 303Z1(6)(1) (interpretation for the purposes of Chapter 3B), in the definition of “enforcement officer”, in paragraph (d), after “Secretary of State” insert “or the Welsh Ministers”;
- (f) in section 303Z2(4)(e) (senior officer for the purposes of Chapter 3B), after “Secretary of State” insert “or the Welsh Ministers”;
- (g) in section 303Z14(3)(d) (specified persons for the purposes of account forfeiture applications), after “Secretary of State” insert “or the Welsh Ministers”;
- (h) in section 336D(7)(h)(2) (senior officer for the purposes of section 336A (power of court to extend the moratorium period)), after “Secretary of State” insert “or the Welsh Ministers”;
- (i) in section 378(3C)(c)(3) (appropriate officers for the purposes of detained property investigations under Part 8), after “Secretary of State” insert “or the Welsh Ministers”;
- (j) in section 378(3D)(c) (senior appropriate officers for the purposes of detained property investigations under Part 8), after “Secretary of State” insert “or the Welsh Ministers”;
- (k) in section 378(3E)(c) (appropriate officers for the purposes of frozen funds investigations under Part 8), after “Secretary of State” insert “or the Welsh Ministers”; and
- (l) in section 378(3F)(c) (senior appropriate officers for the purposes of frozen funds investigations under Part 8), after “Secretary of State” insert “or the Welsh Ministers”.

(1) Mewnosodwyd adrannau 303Z1, 303Z2 a 303Z14 gan adran 16 o Ddeddf 2017.
(2) Mewnosodwyd adran 336D gan adran 10(4) o Ddeddf 2017.
(3) Mewnosodwyd adran 378(3C) i (3F) gan baragraff 59 o Atodlen 5 i Ddeddf 2017.

(1) Sections 303Z1, 303Z2 and 303Z14 were inserted by section 16 of the 2017 Act.
(2) Section 336D was inserted by section 10(4) of the 2017 Act.
(3) Section 378(3C) to (3F) was inserted by paragraph 59 of Schedule 5 to the 2017 Act.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid, un o Weinidogion
Cymru
24 Mehefin 2018

Cabinet Secretary for Finance, one of the Welsh
Ministers
24 June 2018

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