



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2017 Rhif 954 (Cy. 241) (C. 88)

2017 No. 954 (W. 241) (C. 88)

TRETHI, CYMRU

TAXES, WALES

Gorchymyn Deddf Casglu a Rheoli
Trethi (Cymru) 2016 (Cychwyn
Rhif 1) 2017

The Tax Collection and
Management (Wales) Act 2016
(Commencement No. 1) Order 2017

NODYN ESBONIADOL

EXPLANATORY NOTE

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

(This note is not part of the Order)

Y Gorchymyn hwn yw'r gorchymyn cychwyn cyntaf a wneir gan Weinidogion Cymru o dan Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 ("y Ddeddf").

This Order is the first commencement order made by the Welsh Ministers under the Tax Collection and Management (Wales) Act 2016 ("the Act").

Mae erthygl 2 o'r Gorchymyn hwn yn dwyn i rym ddarpariaethau penodol y Ddeddf ar 18 Hydref 2017. Mae'r darpariaethau hyn yn sefydlu Awdurdod Cyllid Cymru fel corff corfforaethol ac yn caniatáu i waith gael ei wneud i baratoi ar gyfer casglu a rheoli trethi datganoledig. Maent hefyd yn rhoi pwerau penodol i Weinidogion Cymru i wneud rheoliadau.

Article 2 of this Order brings certain provisions of the Act into force on 18 October 2017. These provisions establish the Welsh Revenue Authority as a corporate body and allow work to be carried out to prepare for the collection and management of devolved taxes. They also give the Welsh Ministers certain powers to make regulations.

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Gwnaed

28 Medi 2017

Made

28 September 2017

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pŵer a roddir iddynt gan adran 194(2) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016(1).

The Welsh Ministers make the following Order in exercise of the power conferred on them by section 194(2) of the Tax Collection and Management (Wales) Act 2016(1).

Enwi a dehongli

Title and interpretation

1.—(1) Enw'r Gorchymyn hwn yw Gorchymyn Deddf Casglu a Rheoli Trethi (Cymru) 2016 (Cychwyn Rhif 1) 2017.

1.—(1) The title of this Order is the Tax Collection and Management (Wales) Act 2016 (Commencement No. 1) Order 2017.

(2) Yn y Gorchymyn hwn ystyr “y Ddeddf” (“*the Act*”) yw Deddf Casglu a Rheoli Trethi (Cymru) 2016.

(2) In this Order “the Act” (“*y Ddeddf*”) means the Tax Collection and Management (Wales) Act 2016.

Y darpariaethau sy'n dod i rym ar 18 Hydref 2017

Provisions coming into force on 18 October 2017

2. Daw'r darpariaethau a ganlyn o'r Ddeddf i rym ar 18 Hydref 2017—

2. The following provisions of the Act come into force on 18 October 2017—

adran 2 (Awdurdod Cyllid Cymru);

section 2 (the Welsh Revenue Authority);

adran 3 (aelodaeth);

section 3 (membership);

adran 4 (anghymhwyso rhag penodiad fel aelod anweithredol);

section 4 (disqualification for appointment as non-executive member);

adran 5 (telerau aelodaeth anweithredol);

section 5 (terms of non-executive membership);

adran 6 (penodi aelod gweithredol etholedig);

section 6 (appointment of elected executive member);

adran 7 (diswyddo aelodau etc.);

section 7 (removal of members etc.);

adran 8 (pwyllgorau ac is-bwyllgorau);

section 8 (committees and sub-committees);

adran 9 (prif weithredwr ac aelodau staff eraill);

section 9 (chief executive and other staff);

adran 10 (gweithdrefn);

section 10 (procedure);

adran 11 (dilysrwydd trafodion a gweithredoedd);

section 11 (validity of proceedings and acts);

adran 12 (prif swyddogaethau);

section 12 (main functions);

adran 13 (awdurdodiad mewnol i gyflawni swyddogaethau);
adran 14 (dirprwyo swyddogaethau);
adran 15 (cyfarwyddydau cyffredinol);
adran 16 (defnydd ACC a'i ddirprwyon o wybodaeth);
adran 17 (cyfrinachedd gwybodaeth warchoddedig am drethdalwr);
adran 18 (datgelu a ganiateir);
adran 19 (datganiad ynghylch cyfrinachedd);
adran 20 (y drosedd o ddatgelu gwybodaeth warchoddedig am drethdalwr ar gam);
adran 21(1) (achosion llys);
adran 22 (tystiolaeth);
adran 23 (cyllid);
adran 27 (cynllun corfforaethol);
adran 29 (cyfrifon);
adran 33 (swyddog cyfrifo);
adran 34 (cofnodion cyhoeddus Cymru);
adran 35 (yr Ombwdsmon Gwasanaethau Cyhoeddus);
adran 66 (cyfoethogi anghyfiawn: trefniadau talu'n ôl);
adran 69(3) a (4) (dyletswydd i gadw cofnodion a'u storio'n ddiogel);
adran 101(3) a (4) (diogeliad ar gyfer gohebiaeth freintiedig rhwng cynghorwyr cyfreithiol a chleientiaid);
adran 163 (cyfraddau llog taliadau hwyr a llog ad-daliadau); ac
adran 167 (ffioedd talu).

section 13 (internal authorisation to carry out functions);
section 14 (delegation of functions);
section 15 (general directions);
section 16 (use of information by WRA and delegates);
section 17 (confidentiality of protected taxpayer information);
section 18 (permitted disclosures);
section 19 (declaration of confidentiality);
section 20 (offence of wrongful disclosure of protected taxpayer information);
section 21(1) (court proceedings);
section 22 (evidence);
section 23 (funding);
section 27 (corporate plan);
section 29 (accounts);
section 33 (accounting officer);
section 34 (Welsh public records);
section 35 (Public Services Ombudsman);

section 66 (unjustified enrichment: reimbursement arrangements);
section 69(3) and (4) (duty to keep and preserve records);
section 101(3) and (4) (protection for privileged communications between legal advisers and clients);
section 163 (rates of late payment interest and repayment interest); and
section 167 (fees for payment).

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a Llywodraeth
Leol, un o Weinidogion Cymru
28 Medi 2017

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Cabinet Secretary for Finance and Local Government,
one of the Welsh Ministers
28 September 2017

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