



OFFERYNNAU STATUDOL  
CYMRU

WELSH STATUTORY  
INSTRUMENTS

**2018 Rhif 101 (Cy. 25)**

**2018 No. 101 (W. 25)**

**Y DRETH DIRLENWI, CYMRU**

**LANDFILL TAX, WALES**

Rheoliadau Treth Gwarediadau  
Tirlenwi (Gweinyddu) (Cymru)  
2018

The Landfill Disposals Tax  
(Administration) (Wales)  
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 Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (“Deddf 2017”) yn sefydlu treth newydd o'r enw'r dreth gwarediadau tirlenwi. Mae'r dreth i'w chodi ar warediadau trethadwy, a ddiffinnir ym Mhennod 2 o Ran 2 o Ddeddf 2017.

The Landfill Disposals Tax (Wales) Act 2017 (“the 2017 Act”) establishes a new tax, to be known as landfill disposals tax. The tax is to be charged on taxable disposals, which are defined in Chapter 2 of Part 2 of the 2017 Act.

Mae'r Rheoliadau hyn yn gwneud darpariaeth mewn cysylltiad â gweinyddu'r dreth.

These Regulations make provision in connection with the administration of the tax.

Mae Rhan 1 yn darparu y daw'r Rheoliadau i rym ar y diwrnod y daw adran 2 o Ddeddf 2017 i rym. Dyma'r diwrnod y dechreuir codi'r dreth ar warediadau trethadwy.

Part 1 provides that the Regulations come into force on the day on which section 2 of the 2017 Act comes into force. This is the day on which the tax will begin to be charged on taxable disposals.

Mae Rhan 2 yn gwneud darpariaeth ynghylch cymysgeddau o ddeunyddiau sy'n gyfan gwbl ar ffurf gronynnau mân. Gronynnau mân yw gronynnau a gynhyrchir gan broses trin gwastraff sy'n cynnwys elfen o driniaeth fecanyddol.

Part 2 makes provision about mixtures of materials that consist entirely of fines. Fines are particles produced by a waste treatment process that involves an element of mechanical treatment.

Mae cymysgedd o ddeunyddiau sy'n bodloni gofynion 1 i 6 yn adran 16 o Ddeddf 2017 fel arfer yn cael ei drin fel cymysgedd cymwys o ddeunyddiau y mae'r gyfradd is o dreth gwarediadau tirlenwi yn gymwys iddo. Pan fo'r cymysgedd yn gyfan gwbl ar ffurf gronynnau mân, fodd bynnag, rhaid i'r cymysgedd hefyd fodloni'r gofynion yn rheoliad 4 er mwyn i'r gyfradd is o dreth fod yn gymwys i warediad trethadwy o'r cymysgedd. Mae'r gofynion hyn yn cynnwys gofyniad sy'n ymwneud â phroffion colled wrth danio.

A mixture of materials that meets requirements 1 to 6 in section 16 of the 2017 Act is ordinarily treated as a qualifying mixture of materials to which the lower rate of landfill disposals tax applies. Where the mixture consists entirely of fines, however, the mixture must also meet the requirements in regulation 4 in order for the lower rate of tax to apply to a taxable disposal of the mixture. These requirements include a requirement relating to loss on ignition (LOI) testing.

Mae rheoliad 5 yn nodi gofynion cyffredinol profion colled wrth danio y mae'n rhaid i weithredwyr safleoedd tirlenwi awdurdodedig gydymffurfio â hwy er mwyn i gymysgeddau o ronynnau mân gael eu trin fel cymysgeddau cymwys o ddeunyddiau. Mae rheoliadau 6 a 7 yn rhoi pwerau i Awdurdod Cyllid Cymru (ACC) mewn perthynas â phroffion colled wrth danio, ac mae rheoliadau 8 i 11 yn gwneud darpariaeth mewn cysylltiad â chosbau y gellir eu gosod ar weithredwyr mewn perthynas â methiannau i gydymffurfio â gofynion penodol o dan y Rheoliadau hyn.

Mae Rhan 3 yn rhoi hawlogaeth i weithredwyr safle tirlenwi awdurdodedig gael credyd treth, o'r enw credyd ansolfedd cwsmer, pan fo cwsmer yn mynd yn ansolfent cyn iddo dalu'r gweithredwr am gyflawni gwarediad trethadwy.

Mae rheoliad 14 yn nodi'r gofynion y mae'n rhaid eu bodloni er mwyn i'r hawlogaeth godi. Mae rheoliad 18 yn nodi'r dull o gyfrifo swm yr hawlogaeth i greddyd. Mae rheoliadau 19 ac 20 yn pennu drwy ba dull y caniateir hawlio swm o greddyd, a thrwy ba ddull y caniateir rhoi credyd.

Rhaid i berson sy'n hawlio credyd gadw'r dystiolaeth a bennir yn rheoliad 22 a'i storio'n ddiogel, a rhaid iddo hefyd gadw cofnod credyd ansolfedd cwsmer yn unol â rheoliad 23.

Gall fod yn ofynnol i berson sydd wedi cael budd o swm o greddyd wneud taliadau i ACC o dan amgylchiadau penodol. Pennir yr amgylchiadau hynny yn rheoliadau 24 a 25.

Mae rheoliadau 26 a 27 a'r Atodlen yn gwneud nifer o ddiwygiadau ac addasiadau i Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 a Deddf Casglu a Rheoli Trethi (Cymru) 2016 mewn cysylltiad â chredydau treth.

Lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi o'r asesiad oddi wrth: Trysorlys Cymru, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ ac mae ar gael ar wefan Llywodraeth Cymru yn [www.llyw.cymru](http://www.llyw.cymru).

Regulation 5 sets out general LOI testing requirements with which operators of authorised landfill sites must comply in order for mixtures of fines to be treated as qualifying mixtures of materials. Regulations 6 and 7 confer powers on the Welsh Revenue Authority (WRA) in relation to LOI testing, and regulations 8 to 11 make provision in connection with penalties that may be imposed on operators in relation to failures to comply with certain requirements under these Regulations.

Part 3 gives operators of authorised landfill sites an entitlement to a tax credit, known as customer insolvency credit, where a customer becomes insolvent before having paid the operator for carrying out a taxable disposal.

Regulation 14 sets out the requirements that must be met in order for the entitlement to arise. Regulation 18 sets out the manner in which the amount of the entitlement to credit is to be calculated. Regulations 19 and 20 specify the manner in which an amount of credit may be claimed and the manner in which credit may be given.

A person who makes a claim for credit must hold and preserve the evidence specified in regulation 22 and must also keep a customer insolvency credit record in accordance with regulation 23.

A person who has benefited from an amount of credit may be required to make payments to WRA in certain circumstances. Those circumstances are specified in regulations 24 and 25.

Regulations 26 and 27 and the Schedule to these Regulations make a number of amendments and modifications to the Landfill Disposals Tax (Wales) Act 2017 and the Tax Collection and Management (Wales) Act 2016 in connection with tax credits.

A regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy of the assessment can be obtained from the Welsh Treasury, Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is available on the Welsh Government website at [www.gov.wales](http://www.gov.wales).

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**Rheoliadau Treth Gwarediadau  
Tirlenwi (Gweinyddu) (Cymru)  
2018**

**The Landfill Disposals Tax  
(Administration) (Wales)  
Regulations 2018**

*Gwnaed* 24 Ionawr 2018

*Made* 24 January 2018

*Yn dod i rym yn unol â rheoliad 1(2)*

*Coming into force in accordance with  
regulation 1(2)*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adrannau 17, 54 a 93 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017(1).

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 17, 54 and 93 of the Landfill Disposals Tax (Wales) Act 2017(1).

Gosodwyd drafft o'r Rheoliadau hyn gerbron Cynulliad Cenedlaethol Cymru ac fe'i cymeradwywyd ganddo drwy benderfyniad, yn unol ag adran 94(6) o'r Ddeddf honno.

A draft of these Regulations has been laid before and approved by a resolution of the National Assembly of Wales, in accordance with section 94(6) of that Act.

**RHAN 1**

**PART 1**

**RHAGARWEINIOL**

**PRELIMINARY**

**Enwi a chychwyn**

**Title and commencement**

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Treth Gwarediadau Tirlenwi (Gweinyddu) (Cymru) 2018.

1.—(1) The title of these Regulations is the Landfill Disposals Tax (Administration) (Wales) Regulations 2018.

(2) Daw'r Rheoliadau hyn i rym ar y diwrnod y daw adran 2 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 i rym.

(2) These Regulations come into force on the day on which section 2 of the Landfill Disposals Tax (Wales) Act 2017 comes into force.

**Dehongli**

**Interpretation**

2. Yn y Rheoliadau hyn, ystyr "DTGT" yw Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017.

2. In these Regulations, "LDTA" means the Landfill Disposals Tax (Wales) Act 2017.

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(1) 2017 dccc 3.

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(1) 2017 anaw 3.

## RHAN 2

### CYMYSGEDDAU O DDEUNYDDIAU SY’N GYFAN GWBL AR FFURF GRONYNNAU MÂN

*Cyffredinol*

#### Dehongli’r Rhan hon

##### 3. Yn y Rhan hon—

ystyr “cyfarwyddyd” (“*direction*”) yw cyfarwyddyd a ddyroddwyd gan ACC o dan reoliad 6 nas tynnwyd yn ôl;

ystyr “deunydd anghymwys” (“*non-qualifying material*”) yw deunydd nad yw’n ddeunydd cymwys;

ystyr “y ganran colled wrth danio” (“*LOI percentage*”) yw swm y deunydd anghymwys sydd wedi ei gynnwys mewn cymysgedd o ddeunyddiau sy’n gyfan gwbl ar ffurf gronynnau mân, fel y dangosir gan y ganran o fâs y gronynnau mân hynny a gollir wrth danio;

ystyr “yr hysbysiad ACC” (“*the WRA notice*”) yw hysbysiad a gyhoeddwyd gan ACC o dan adran 17(5) o DTGT nas tynnwyd yn ôl drwy hysbysiad cyhoeddedig dilynol;

ystyr “prawf colled wrth danio” (“*LOI test*”) yw prawf i ganfod canran colled wrth danio cymysgedd o ddeunyddiau sy’n gyfan gwbl ar ffurf gronynnau mân.

#### Gofynion mewn cysylltiad â chymysgedd o ddeunyddiau sy’n gyfan gwbl ar ffurf gronynnau mân

4.—(1) Rhaid bodloni’r gofynion a ganlyn (yn ogystal â gofynion 1 i 6 yn adran 16 o DTGT) er mwyn i gymysgedd o ddeunyddiau sy’n gyfan gwbl ar ffurf gronynnau mân gael ei drin fel cymysgedd cymwys o ddeunyddiau.

##### *Gofyniad 1*

Rhaid i weithredwr safle tirlenwi awdurdodedig lle y gwneir gwarediad trethadwy o’r cymysgedd fod wedi cymryd y camau a bennir yn yr hysbysiad ACC.

##### *Gofyniad 2*

Rhaid i’r gweithredwr feddu ar y dystiolaeth a bennir yn yr hysbysiad ACC ynghylch cymryd y camau hynny.

##### *Gofyniad 3*

Os cynhaliwyd prawf colled wrth danio ar sampl o’r gwarediad trethadwy, ni chaiff y ganran colled wrth danio a ddangoswyd gan y prawf fod yn uwch na 10% (ond gweler paragraff (3)).

## PART 2

### MIXTURES OF MATERIALS CONSISTING ENTIRELY OF FINES

*General*

#### Interpretation of this Part

##### 3. In this Part—

“direction” (“*cyfarwyddyd*”) means a direction issued by WRA under regulation 6 that has not been withdrawn;

“LOI percentage” (“*y ganran colled wrth danio*”) means the amount of non-qualifying material contained in a mixture of materials consisting entirely of fines, as indicated by the percentage of the mass of those fines lost on ignition;

“LOI test” (“*prawf colled wrth danio*”) means a test to determine the LOI percentage of a mixture of materials consisting entirely of fines;

“non-qualifying material” (“*deunydd anghymwys*”) means material that is not qualifying material;

“the WRA notice” (“*yr hysbysiad ACC*”) means a notice published by WRA under section 17(5) of LDTA that has not been withdrawn by a subsequent published notice.

#### Requirements in respect of mixture of materials consisting entirely of fines

4.—(1) The following requirements must be met (in addition to requirements 1 to 6 in section 16 of LDTA) in order for a mixture of materials consisting entirely of fines to be treated as a qualifying mixture of materials.

##### *Requirement 1*

The operator of the authorised landfill site at which a taxable disposal of the mixture is made must have taken the steps specified in the WRA notice.

##### *Requirement 2*

The operator must hold the evidence specified in the WRA notice regarding the taking of those steps.

##### *Requirement 3*

If a LOI test has been carried out on a sample of the taxable disposal, the LOI percentage indicated by the test must not have exceeded 10% (but see paragraph (3)).

#### *Gofyniad 4*

Ni chaiff y cymysgedd sydd wedi ei gynnwys yn y gwarediad trethadwy fod wedi'i wahardd rhag cael ei drin fel cymysgedd cymwys o ddeunyddiau yn rhinwedd rheoliad 5(3).

(2) Caiff ACC benderfynu bod gofyniad 2 i'w drin fel pe bai wedi ei fodloni os yw ACC wedi ei fodloni bod unrhyw ffeithiau y mae'n ei gwneud yn rhesymol ofynnol iddynt gael eu profi, ac a fyddai wedi eu profi gan y dystiolaeth pe bai'r gofyniad hwnnw wedi ei fodloni, yn cael eu profi gan dystiolaeth ddogfennol arall a ddarperir iddo.

(3) Caiff yr hysbysiad ACC bennu amgylchiadau lle caniateir anwybyddu prawf colled wrth danio sy'n dangos bod y ganran colled wrth danio yn uwch na 10%.

#### **Gofynion cyffredinol mewn cysylltiad â phroffion colled wrth danio**

5.—(1) Rhaid i weithredwr safle tirlenwi awdurdodedig gydymffurfio â'r gofynion a ganlyn er mwyn i gymysgeddau o ddeunyddiau sy'n gyfan gwbl ar ffurf gronynnau mân gael eu trin fel cymysgeddau cymwys o ddeunyddiau pan fyddant yn cael eu gwaredu ar y safle.

#### *Gofyniad 1*

Rhaid i'r gweithredwr gynnal prawf colled wrth danio ar y cymysgeddau—

- (a) ar yr adegau a'r cyfnodau a bennir yn yr hysbysiad ACC, oni roddir cyfarwyddyd i'r gweithredwr wneud fel arall o dan reoliad 6, neu
- (b) os rhoddir cyfarwyddyd o'r fath i'r gweithredwr, ar yr adegau a'r cyfnodau a bennir yn y cyfarwyddyd.

#### *Gofyniad 2*

Rhaid i'r gweithredwr, wrth gynnal pob prawf colled wrth danio—

- (a) cynhesu sampl o'r cymysgedd a brofir i dymheredd o 440°C am o leiaf 5 awr, a
- (b) cydymffurfio ag unrhyw ofyniad arall yn yr hysbysiad ACC sy'n ymwneud â chynnal y prawf.

#### *Gofyniad 3*

Pan fo—

- (a) prawf colled wrth danio yn cael ei gynnal ar sampl o gymysgedd, a
- (b) y ganran colled wrth danio a ddangosir gan y prawf yn uwch na 10%,

rhaid i'r gweithredwr gymryd y camau a bennir yn yr hysbysiad ACC.

#### *Requirement 4*

The mixture contained in the taxable disposal must not be prohibited from being treated as a qualifying mixture of materials by virtue of regulation 5(3).

(2) WRA may determine that requirement 2 is to be treated as having been met if it is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the evidence if that requirement had been met, are proved by other documentary evidence provided to it.

(3) The WRA notice may specify circumstances in which a LOI test which indicates that the LOI percentage exceeds 10% may be ignored.

#### **General requirements in respect of LOI testing**

5.—(1) The operator of an authorised landfill site must comply with the following requirements in order for mixtures of materials consisting entirely of fines to be treated as qualifying mixtures of materials when they are disposed of at the site.

#### *Requirement 1*

The operator must carry out a LOI test on the mixtures—

- (a) at the times and intervals specified in the WRA notice, unless the operator is directed to do otherwise under regulation 6, or
- (b) if the operator is so directed, at the times and intervals specified in the direction.

#### *Requirement 2*

The operator must, in carrying out each LOI test—

- (a) heat a sample of the mixture that is being tested to a temperature of 440°C for a minimum of 5 hours, and
- (b) comply with any other requirement in the WRA notice that relates to the carrying out of the test.

#### *Requirement 3*

Where—

- (a) a LOI test is carried out on a sample of a mixture, and
- (b) the LOI percentage indicated by the test exceeds 10%,

the operator must take the steps specified in the WRA notice.

#### *Gofyniad 4*

Rhaid i'r gweithredwr—

- (a) cadw'r dystiolaeth a bennir yn yr hysbysiad ACC mewn perthynas â phob prawf colled wrth danio a gynhelir gan y gweithredwr, a
- (b) storio'r dystiolaeth yn ddiogel am y cyfnod a bennir yn yr hysbysiad.

(2) Caiff ACC benderfynu bod y gweithredwr i'w drin fel pe bai wedi cydymffurfio â gofyniad 4 os yw ACC wedi ei fodloni bod unrhyw ffeithiau y mae'n ei gwneud yn rhesymol ofynnol iddynt gael eu profi, ac a fyddai wedi eu profi gan y dystiolaeth pe bai'r gweithredwr wedi cydymffurfio â'r gofynion, yn cael eu profi gan dystiolaeth ddogfennol arall a ddarperir iddo.

(3) Pan fo'r gweithredwr yn methu â chydymffurfio â gofyniad a grybwyllir ym mharagraff (1), mae cymysgeddau o ronynnau mân sydd wedi eu cynnwys mewn gwarediadau trehadwy o ddisgrifiad a bennir yn yr hysbysiad ACC wedi eu gwahardd rhag cael eu trin fel cymysgeddau cymwys o ddeunyddiau.

#### **Pŵer ACC i roi cyfarwyddyd i weithredwr gynnal profion colled wrth danio**

6.—(1) Caiff ACC drwy hysbysiad roi cyfarwyddyd i weithredwr safle tirlenwi awdurdodedig gynnal prawf colled wrth danio ar unrhyw gymysgedd o ddeunyddiau—

- (a) yr ymddengys i ACC ei fod yn gyfan gwbl ar ffurf gronynnau mân,
- (b) sydd o ddisgrifiad a bennir yn y cyfarwyddyd, ac
- (c) sy'n bresennol ar y safle.

(2) Caniateir amrywio cyfarwyddyd a roddwyd o dan y rheoliad hwn neu ei dynnu'n ôl drwy hysbysiad ar unrhyw adeg.

#### **Pŵer ACC i gymryd samplau a chynnal profion colled wrth danio**

7.—(1) Caiff ACC—

- (a) cymryd sampl o unrhyw gymysgedd o ddeunyddiau ar safle tirlenwi awdurdodedig yr ymddengys i ACC ei fod yn gyfan gwbl ar ffurf gronynnau mân, a
- (b) cynnal prawf colled wrth danio ar y sampl.

(2) Pan fo ACC yn gwneud hynny, rhaid iddo—

- (a) cynnal y prawf drwy gynhesu is-sampl o'r sampl i dymheredd o 440°C am o leiaf 5 awr,
- (b) dyroddi hysbysiad am y ganran colled wrth danio a ganfyddir gan y prawf i weithredwr y safle,

#### *Requirement 4*

The operator must—

- (a) keep the evidence specified in the WRA notice in relation to each LOI test carried out by the operator, and
- (b) preserve it for the period specified in the notice.

(2) WRA may determine that the operator is to be treated as having complied with requirement 4 if it is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the evidence if the operator had complied with the requirements, are proved by other documentary evidence provided to it.

(3) Where the operator fails to comply with a requirement mentioned in paragraph (1), mixtures of fines contained in taxable disposals of a description specified in the WRA notice are prohibited from being treated as qualifying mixtures of materials.

#### **WRA power to direct operators to carry out LOI tests**

6.—(1) WRA may by notice direct the operator of an authorised landfill site to carry out a LOI test on any mixture of materials—

- (a) which appears to WRA to consist entirely of fines,
- (b) which is of a description specified in the direction, and
- (c) which is present at the site.

(2) A direction given under this regulation may be varied or withdrawn by notice at any time.

#### **WRA power to take samples and carry out LOI tests**

7.—(1) WRA may—

- (a) take a sample of any mixture of materials at an authorised landfill site which appears to WRA to consist entirely of fines, and

- (b) carry out a LOI test on the sample.

(2) Where WRA does so, it must—

- (a) carry out the test by heating a sub-sample of the sample to a temperature of 440°C for a minimum of 5 hours,
- (b) issue a notice of the LOI percentage determined by the test to the operator of the site,

- (c) cadw—
  - (i) nid llai nag 1kg o'r sampl, a
  - (ii) cofnod o ganlyniad y prawf colled wrth danio,
- (d) storio'r gyfran a gedwir o'r sampl yn ddiogel am gyfnod o 3 mis sy'n dechrau â dyddiad ffeilio'r ffurflen dreth berthnasol, ac
- (e) storio'r cofnod o ganlyniad y prawf colled wrth danio yn ddiogel am y cyfnod y byddai'n ofynnol i berson y mae'n ofynnol iddo ddychwelyd ffurflen dreth ei gadw o dan adran 38 o DCRhT (dyletswydd i gadw cofnodion a'u storio'n ddiogel).

(3) Ym mharagraff (2)(d), y “ffurflen dreth berthnasol” yw'r ffurflen dreth ar gyfer y cyfnod cyfrifyddu y rhoddir cyfrif arni am y dreth sydd i'w chodi am waredu'r cymysgedd.

#### *Cosbau*

### **Cosb am fethu â chydymffurfio â gofynion sy'n ymwneud â thystiolaeth**

8.—(1) Mae gweithredwr safle tirlenwi awdurdodedig sy'n—

- (a) trin cymysgedd o ddeunyddiau sy'n gyfan gwbl ar ffurf gronynnau mân fel cymysgedd cymwys o ddeunyddiau wrth roi cyfrif am y dreth sydd i'w chodi ar warediad trethadwy, ond
- (b) sy'n methu â chydymffurfio—
  - (i) â gofyniad 2 yn rheoliad 4 (mewn perthynas â'r gwarediad hwnnw), neu
  - (ii) â gofyniad 4 yn rheoliad 5 (mewn perthynas â'r cymysgedd hwnnw),

yn agored i gosb nad yw'n fwy na £3,000.

(2) Ond nid yw'r gweithredwr yn agored i gosb o dan y rheoliad hwn mewn cysylltiad â'r methiant os yw ACC wedi ei fodloni bod unrhyw ffeithiau y mae'n ei gwneud yn rhesymol ofynnol iddynt gael eu profi, ac a fyddai wedi eu profi gan y dystiolaeth pe bai'r gweithredwr wedi cydymffurfio â'r gofynion hynny, yn cael eu profi gan dystiolaeth ddogfennol arall a ddarperir iddo.

### **Asesu cosbau a'u talu**

9.—(1) Pan ddaw gweithredwr safle tirlenwi awdurdodedig yn agored i gosb o dan reoliad 8, rhaid i ACC—

- (a) asesu'r gosb, a
- (b) dyroddi hysbysiad i'r gweithredwr am y gosb a asisir.

- (c) retain—
  - (i) no less than 1kg of the sample, and
  - (ii) a record of the LOI test result,
- (d) preserve the retained portion of the sample for a period of 3 months beginning with the filing date for the relevant tax return, and
- (e) preserve the record of the LOI test result for the period that a person who is required to make a tax return would be required to keep the record under section 38 of TCMA (duty to keep and preserve records).

(3) In paragraph (2)(d), “the relevant tax return” is the tax return for the accounting period in which the tax chargeable on the disposal of the mixture is accounted for.

#### *Penalties*

### **Penalty for failure to comply with requirements relating to evidence**

8.—(1) An operator of an authorised landfill site who—

- (a) treats a mixture of materials consisting entirely of fines as a qualifying mixture of materials in accounting for the tax chargeable on a taxable disposal, but
- (b) fails to comply—
  - (i) with requirement 2 in regulation 4 (in relation to that disposal), or
  - (ii) with requirement 4 in regulation 5 (in relation to that mixture),

is liable to a penalty not exceeding £3,000.

(2) But the operator is not liable to a penalty under this regulation in respect of the failure if WRA is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the evidence if the operator had complied with those requirements, are proved by other documentary evidence provided to it.

### **Assessment and payment of penalties**

9.—(1) Where an operator of an authorised landfill site becomes liable to a penalty under regulation 8, WRA must—

- (a) assess the penalty, and
- (b) issue a notice to the operator of the penalty assessed.

(2) Caniateir cyfuno asesiad o gosb gydag asesiad treth.

(3) Rhaid i asesiad o gosb o dan reoliad 8 gael ei wneud o fewn y cyfnod o 12 mis sy'n dechrau â'r diwrnod y daeth ACC i gredu yn gyntaf bod y gweithredwr yn agored i'r gosb.

(4) Rhaid i weithredwr safle tirlenwi awdurdodedig y dyroddir hysbysiad am gosb iddo o dan y rheoliad hwn dalu'r gosb cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad am y gosb (ond gweler adran 182 o DCRhT (talw cosbau yn achos adolygiad neu apêl)).

### **Darpariaeth atodol ynghylch cosbau**

**10.**—(1) Nid yw person yn agored i gosb o dan reoliad 8 mewn cysylltiad ag unrhyw beth os yw'r person wedi cael euogfarn am drosedd mewn perthynas â hynny.

(2) Os yw person sy'n agored i gosb o dan reoliad 8 wedi marw, caniateir asesu unrhyw gosb y gellid bod wedi ei hasesu ar y person ar gynrychiolwyr personol y person.

(3) Mae cosb a asesir yn unol â pharagraff (2) i'w thalu o ystad y person.

*Darpariaeth atodol arall*

### **Darpariaeth atodol ynghylch hysbysiadau a chyfarwyddydau ACC**

**11.**—(1) Caiff ACC wneud darpariaeth wahanol at ddibenion gwahanol yn—

- (a) yr hysbysiad ACC, a
- (b) unrhyw gyfarwyddyd a roddir gan ACC o dan reoliad 6.

(2) Caiff y ddarpariaeth gynnwys (ymhlith pethau eraill) darpariaeth drosiannol sy'n gymwys i weithredwyr safleoedd tirlenwi a oedd, yn union cyn y diwrnod y daw adran 2 o DTGT i rym, wedi eu cofrestru o dan adran 47 o Ddeddf Cyllid 1996.

## **RHAN 3**

### **CREDYD ANSOLFEDD CWSMER**

*Cyffredinol*

#### **Credyd ansolfedd cwsmer**

**12.**—(1) Mae'r Rhan hon yn gwneud darpariaeth ar gyfer credyd treth mewn cysylltiad â'r dreth.

(2) Enw'r credyd fydd credyd ansolfedd cwsmer.

(2) An assessment of a penalty may be combined with an assessment to tax.

(3) An assessment of a penalty under regulation 8 must be made within the period of 12 months beginning with the day on which WRA first believed that the operator was liable to the penalty.

(4) An operator of an authorised landfill site to whom notice of a penalty is issued under this regulation must pay the penalty before the end of the period of 30 days beginning with the day on which the notice of the penalty is issued (but see section 182 of TCMA (payment of penalties in the event of review or appeal)).

### **Supplementary provision about penalties**

**10.**—(1) A person is not liable to a penalty under regulation 8 in respect of anything if the person has been convicted of an offence in relation to it.

(2) If a person liable to a penalty under regulation 8 has died, any penalty that could have been assessed on the person may be assessed on the person's personal representatives.

(3) A penalty assessed in accordance with paragraph (2) is to be paid out of the person's estate.

*Other supplementary provision*

### **Supplementary provision about WRA notices and directions**

**11.**—(1) WRA may make different provision for different purposes in—

- (a) the WRA notice, and
- (b) any direction given by WRA under regulation 6.

(2) The provision may include (among other things) transitional provision applicable to operators of authorised landfill sites who, immediately before the day on which section 2 of LDFA comes into force, were registered under section 47 of the Finance Act 1996.

## **PART 3**

### **CUSTOMER INSOLVENCY CREDIT**

*General*

#### **Customer insolvency credit**

**12.**—(1) This Part makes provision for a tax credit in respect of the tax.

(2) The credit is to be known as customer insolvency credit.



## Dehongli'r Rhan hon

### 13.—(1) Yn y Rhan hon—

mae i “anfoneb dirlenwi” (“*landfill invoice*”) yr ystyr a roddir yn adran 41(8) o DTGT;

ystyr “cwsmer” (“*customer*”), mewn perthynas â gwarediad trethadwy, yw'r person y gwneir y gwarediad ar ei gyfer;

ystyr “hawliad” (“*claim*”) yw hawliad yn unol â'r Rhan hon am swm o greddyd ansolfedd cwsmer;

ystyr “hawlydd” (“*claimant*”) yw person sy'n gwneud hawliad.

(2) Mae cyfeiriadau yn y Rhan hon at daliad oddi wrth gwsmer yn cynnwys taliad oddi wrth berson arall ar ran y cwsmer.

### *Hawlogaeth i greddyd*

## Amgylchiadau sy'n arwain at hawlogaeth i greddyd

14.—(1) Mae gan berson (“yr hawlydd”) hawlogaeth i greddyd ansolfedd cwsmer mewn cysylltiad â gwarediad trethadwy os bodlonir y gofynion a ganlyn.

### *Gofyniad 1*

Bod y gwarediad wedi ei wneud ar safle tirlenwi awdurdodedig.

### *Gofyniad 2*

Bod yr hawlydd—

- (a) wedi ei gofrestru yn weithredwr y safle ar adeg y gwarediad, a
- (b) wedi gwneud y gwarediad, neu wedi caniatáu i'r gwarediad gael ei wneud.

### *Gofyniad 3*

Bod y gwarediad wedi ei wneud am gydnabyddiaeth ariannol ar ran person arall (“y cwsmer”)—

- (a) nad yw'r hawlydd yn gysylltiedig ag ef, a
- (b) nad oedd yr hawlydd yn gysylltiedig ag ef ar adeg y gwarediad.

### *Gofyniad 4*

Bod yr hawlydd wedi dyroddi anfoneb dirlenwi i'r cwsmer mewn cysylltiad â'r gwarediad trethadwy—

- (a) o fewn y cyfnod o 14 o ddiwrnodau sy'n dechrau â'r diwrnod y gwnaed y gwarediad, neu
- (b) o fewn unrhyw gyfnod hwy a bennir mewn hysbysiad a ddyroddir i'r hawlydd o dan adran 41(6) o DTGT.

## Interpretation of this Part

### 13.—(1) In this Part—

“claim” (“*hawliad*”) means a claim in accordance with this Part for an amount of customer insolvency credit;

“claimant” (“*hawlydd*”) means a person who makes a claim;

“customer” (“*cwsmer*”), in relation to a taxable disposal, means the person for whom the disposal is made;

“landfill invoice” (“*anfoneb dirlenwi*”) has the meaning given in section 41(8) of LDTA.

(2) References in this Part to a payment from a customer include a payment from another person acting on behalf of the customer.

### *Entitlement to credit*

## Circumstances giving rise to entitlement to credit

14.—(1) A person (“the claimant”) is entitled to customer insolvency credit in respect of a taxable disposal if the following requirements are met.

### *Requirement 1*

The disposal has been made at an authorised landfill site.

### *Requirement 2*

The claimant—

- (a) was registered as the operator of the site at the time of the disposal, and
- (b) made the disposal or permitted the disposal to be made.

### *Requirement 3*

The disposal was made for consideration in money for another person (“the customer”) to whom the claimant—

- (a) is not connected, and
- (b) was not connected at the time of the disposal.

### *Requirement 4*

The claimant has issued a landfill invoice to the customer in respect of the taxable disposal—

- (a) within the period of 14 days beginning with the day on which the disposal was made, or
- (b) within any longer period specified in a notice issued to the claimant under section 41(6) of LDTA.

### *Gofyniad 5*

Bod yr hawlydd—

- (a) wedi rhoi cyfrif am swm y dreth sydd i'w godi mewn cysylltiad â'r gwarediad ar ffurflen dreth, a
- (b) wedi talu swm y dreth sy'n daladwy o dan adran 42(1) neu (1A) o DTGT mewn cysylltiad â'r ffurflen dreth.

### *Gofyniad 6*

Bod y cwsmer—

- (a) wedi mynd yn ansolfent o fewn y cyfnod o 12 mis sy'n dechrau â'r dyddiad y dyroddwyd yr anfoneb dirlenwi, a
- (b) wedi methu â thalu i'r hawlydd yr holl gydnabyddiaeth, neu ran ohoni, sy'n ddyledus mewn cysylltiad â'r gwarediad.

### *Gofyniad 7*

Nad yw'r hawlydd wedi gallu adennill y gydnabyddiaeth nas talwyd, er gwaethaf cymryd camau rhesymol i wneud hynny.

### *Gofyniad 8*

Bod yr hawlydd—

- (a) wedi gosod yn erbyn swm y gydnabyddiaeth nas talwyd unrhyw ddyled sy'n ddyledus gan yr hawlydd i'r cwsmer y caniateir ei gosod yn erbyn y swm hwnnw, a
- (b) wedi lleihau swm y gydnabyddiaeth nas talwyd gan werth unrhyw sicrhad gorfodadwy a ddelir gan yr hawlydd mewn perthynas â'r cwsmer,

ond bod swm o gydnabyddiaeth yn parhau i fod yn weddill mewn cysylltiad â'r gwarediad.

(2) Er gwaethaf paragraff (1), nid oes gan berson hawlogaeth i gredyd ansolfedd cwsmer mewn cysylltiad â gwarediad trethadwy—

- (a) os yw'r person wedi cael budd yn flaenorol o unrhyw swm o gredyd ansolfedd cwsmer mewn cysylltiad â'r gwarediad, neu
- (b) os yw anfoneb dirlenwi wedi ei dyroddi mewn cysylltiad â'r gwarediad ar ôl diwedd y diweddaraf o'r cyfnodau a grybwyllir yng ngofyniad 4.

(3) Yn y Rhan hon, mae cyfeiriadau at gydnabyddiaeth sy'n weddill, mewn perthynas â gwarediad trethadwy, yn gyfeiriadau at y swm o gydnabyddiaeth a grybwyllir ar ddiwedd gofyniad 8.

### *Requirement 5*

The claimant—

- (a) has accounted for the amount of tax chargeable in respect of the disposal in a tax return, and
- (b) has paid the amount of tax payable under section 42(1) or (1A) of LDTA in respect of the return.

### *Requirement 6*

The customer—

- (a) has become insolvent within the period of 12 months beginning with the date on which the landfill invoice was issued, and
- (b) has failed to pay the claimant the whole or part of the consideration due in respect of the disposal.

### *Requirement 7*

The claimant has been unable to recover the unpaid consideration, despite having taken reasonable steps to do so.

### *Requirement 8*

The claimant—

- (a) has set off against the amount of unpaid consideration any debt owed by the claimant to the customer which may be set off against that amount, and
- (b) has reduced the amount of unpaid consideration by the value of any enforceable security that the claimant holds in relation to the customer,

but an amount of consideration remains outstanding in respect of the disposal.

(2) Despite paragraph (1), a person is not entitled to customer insolvency credit in respect of a taxable disposal—

- (a) if the person has previously benefited from any amount of customer insolvency credit in respect of the disposal, or
- (b) if a landfill invoice has been issued in respect of the disposal after the end of the later of the periods mentioned in requirement 4.

(3) In this Part, references to outstanding consideration, in relation to a taxable disposal, are references to the amount of consideration mentioned at the end of requirement 8.

## Darpariaeth atodol sy'n ymwneud â hawlogoeth i greddyd

15.—(1) Mae'r rheoliad hwn yn gwneud darpariaeth atodol at ddibenion rheoliad 14.

(2) Mae adrannau 1122 a 1123 o Ddeddf Treth Gorfforaeth 2010(1) (personau cysylltiedig) yn gymwys at ddiben penderfynu pa un a yw'r hawlydd yn gysylltiedig â'r cwsmer fel y crybwyllir yng ngofyniad 3 ai peidio, ac mae adran 1122 o'r Ddeddf honno yn cael effaith fel pe bai'r canlynol wedi ei fewnosod ar ôl is-adran (8)—

“(9) A person (“A”) is connected with any person who is an employee of A or by whom A is employed.

(10) For the purposes of this section, any director or other officer of a company is to be treated as employed by that company.”

(3) Pa fo'r cwsmer wedi gwneud taliad i'r hawlydd, mae rheoliad 16 yn gymwys at ddiben penderfynu pa un a yw'r taliad i'w drin, ac i ba raddau y mae'r taliad i'w drin, fel pe bai wedi ei ddyrannu i dalu'r gydnabyddiaeth sy'n ddyledus mewn cysylltiad â'r gwarediad (ac, o ganlyniad, pa un a yw'r cwsmer wedi methu â thalu'r gydnabyddiaeth gyfan am y gwarediad, neu ran ohoni, fel y crybwyllir yng ngofyniad 6).

(4) Mae rheoliad 17 yn gymwys at ddiben penderfynu pa un a yw'r cwsmer wedi mynd yn ansolfent fel y crybwyllir yng ngofyniad 6.

(5) Yng ngofyniad 8, ystyr “sicrhad” yw—

- (a) mewn perthynas â Chymru, Lloegr a Gogledd Iwerddon, unrhyw forgais, arwystl, hawlrwym neu sicrhad arall;
- (b) mewn perthynas â'r Alban, unrhyw sicrhad (boed etifeddol neu symudol), unrhyw arwystl cyfnewidiol ac unrhyw hawl i hawlrwym neu ffafriaeth neu hawl dargadw (ac eithrio hawl i ddigollediad neu osod yn erbyn);
- (c) mewn perthynas ag unrhyw wlad neu diriogaeth y tu allan i'r Deyrnas Unedig, unrhyw beth sy'n cael effaith sy'n cyfateb i unrhyw beth a grybwyllir yn is-baragraff (a) neu (b).

(6) Mae rheoliad 21(3) yn gymwys at ddiben penderfynu pa un a yw'r hawlydd wedi cael budd yn flaenorol o swm o greddyd ansolfedd cwsmer mewn cysylltiad â'r gwarediad fel y crybwyllir yn rheoliad 14(2).

## Supplementary provision relating to entitlement to credit

15.—(1) This regulation makes supplementary provision for the purposes of regulation 14.

(2) Sections 1122 and 1123 of the Corporation Tax Act 2010(1) (connected persons) apply for the purpose of determining whether or not the claimant is connected with the customer as mentioned in requirement 3, and section 1122 of that Act has effect as if after subsection (8) there were inserted—

“(9) A person (“A”) is connected with any person who is an employee of A or by whom A is employed.

(10) For the purposes of this section, any director or other officer of a company is to be treated as employed by that company.”

(3) Where the customer has made a payment to the claimant, regulation 16 applies for the purpose of determining whether, and to what extent, the payment is to be treated as being allocated to pay the consideration due in respect of the disposal (and consequently whether the customer has failed to pay the whole or part of the consideration for the disposal as mentioned in requirement 6).

(4) Regulation 17 applies for the purpose of determining whether the customer has become insolvent as mentioned in requirement 6.

(5) In requirement 8, “security” means—

- (a) in relation to Wales, England and Northern Ireland, any mortgage, charge, lien or other security;
- (b) in relation to Scotland, any security (whether heritable or moveable), any floating charge and any right of lien or preference and right of retention (other than a right of compensation or set-off);
- (c) in relation to any country or territory outside the United Kingdom, anything that has an effect corresponding to anything mentioned in sub-paragraph (a) or (b).

(6) Regulation 21(3) applies for the purpose of determining whether the claimant has previously benefited from an amount of customer insolvency credit in respect of the disposal as mentioned in regulation 14(2).

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(1) 2010 p.4.

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(1) 2010 c.4.

## Cydnabyddiaeth am warediad trethadwy: dyrannu taliadau

### 16.—(1) Pan fo—

- (a) hawlydd yn derbyn taliad oddi wrth gwsmer y gwnaed gwarediad trethadwy ar ei ran, a
- (b) y cwsmer mewn dyled i'r hawlydd mewn cysylltiad â'r gydnabyddiaeth am y gwarediad,

mae'r taliad fel arfer i'w drin fel pe bai'n cael ei ddyrannu i'r ddyled honno.

(2) Ond pa fo'r cwsmer hefyd mewn dyled i'r hawlydd mewn cysylltiad ag un neu ragor o faterion (pa un a yw neu a ydynt yn ymwneud â gwarediadau trethadwy ai peidio) ac eithrio'r gydnabyddiaeth am y gwarediad, mae'r taliad i'w drin yn lle hynny—

- (a) fel pe bai'n cael ei ddyrannu i'r ddyled a gododd gynharaf, a
- (b) os yw swm y taliad yn fwy na'r ddyled honno, fel pe bai'n cael ei ddyrannu wedi hynny i'r dyledion eraill yn nhrefn y dyddiadau yr oeddent yn codi.

(3) Pan fo effaith paragraff (2) yn ei gwneud yn ofynnol dyrannu taliad (neu ran o daliad) i ddwy ddyled neu ragor sy'n codi ar yr un diwrnod, mae swm y taliad sydd i'w drin fel pe bai'n cael ei ddyrannu i ddyled benodol sy'n codi ar y diwrnod hwnnw i'w gyfrifo yn unol â'r fformiwla a ganlyn—

$$\text{Dyraniad} = CT \times \frac{D}{CD}$$

pan fo—

- (a) "Dyraniad" yw swm y dyraniad;
- (b) CT yw cyfanswm y taliad sydd i'w ddyrannu o dan baragraff (2) i'r dyledion sy'n codi ar y diwrnod hwnnw;
- (c) D yw swm y ddyled benodol o dan sylw;
- (d) CD yw cyfanswm yr holl ddyledion—
  - (i) a oedd yn codi ar y diwrnod hwnnw, a
  - (ii) sy'n ddyledus gan y cwsmer i'r hawlydd.

(4) Pan fo anfoneb dirlenwi wedi ei dyroddi mewn cysylltiad â mwy nag un gwarediad trethadwy, mae pob dyled mewn cysylltiad â'r gydnabyddiaeth am bob gwarediad i'w thrin fel bai'n codi ar yr un diwrnod (sef y diwrnod ar ôl y diwrnod erbyn pryd y mae'n rhaid talu'r anfoneb); ac mae paragraffau (2) a (3) yn gymwys yn unol â hynny.

## Consideration for taxable disposal: allocation of payments

### 16.—(1) Where—

- (a) a claimant receives a payment from a customer for whom a taxable disposal has been made, and
- (b) the customer owes a debt to the claimant in respect of the consideration for the disposal,

the payment is normally to be treated as being allocated to that debt.

(2) But where the customer also owes a debt to the claimant in respect of one or more matters (whether or not relating to taxable disposals) other than the consideration for the disposal, the payment is to be treated instead—

- (a) as being allocated to the debt that arose earliest; and
- (b) if the amount of the payment exceeds that debt, as being subsequently allocated to the other debts in the order of the dates in which they arose.

(3) Where the effect of paragraph (2) is to require a payment (or part of a payment) to be allocated to two or more debts arising on the same day, the amount of payment that is to be treated as being allocated to a particular debt arising on that day is to be calculated in accordance with the following formula—

$$\text{Allocation} = TP \times \frac{D}{TD}$$

where—

- (a) "Allocation" is the amount of the allocation;
- (b) TP is the total amount of payment to be allocated under paragraph (2) to the debts arising on that day;
- (c) D is the amount of the particular debt in question;
- (d) TD is the total amount of all of the debts which—
  - (i) arose on that day, and
  - (ii) are owed by the customer to the claimant.

(4) Where a landfill invoice has been issued in respect of more than one taxable disposal, each debt in respect of the consideration for each disposal is to be treated as arising on the same day (namely, the day after that by which the invoice must be paid); and paragraphs (2) and (3) apply accordingly.

## Ansolfedd cwsmer

17.—(1) Mae cwsmer yn mynd yn ansolfent at ddibenion rheoliad 14 os yw—

- (a) trefniant gwirfoddol ar ran cwmni yn cael effaith mewn perthynas â'r cwsmer o dan Ran 1 o Ddeddf Ansolfedd 1986(1);
- (b) gorchymyn gweinyddu (o fewn ystyr Atodlen B1 i'r Ddeddf honno) yn cael ei wneud, neu os caiff derbynnnydd neu reolwr, neu dderbynnydd gweinyddol, ei benodi mewn perthynas â'r cwsmer;
- (c) achos o ddirwyn i ben yn wirfoddol gan y credydwy (o fewn ystyr Rhan 4 o'r Ddeddf honno), neu achos o ddirwyn i ben gan y llys o dan Bennod 6 o Ran 4 o'r Ddeddf honno, yn cael ei gychwyn mewn perthynas â'r cwsmer;
- (d) gorchymyn rhyddhau o ddyled yn cael ei wneud mewn perthynas â'r cwsmer o dan Ran 7A o'r Ddeddf honno;
- (e) trefniant gwirfoddol unigol yn cael effaith mewn perthynas â'r cwsmer o dan Ran 8 o'r Ddeddf honno;
- (f) gorchymyn methdalau (o fewn ystyr Rhan 9 o'r Ddeddf honno) yn cael ei wneud mewn perthynas â'r cwsmer;
- (g) unrhyw ddigwyddiad cyfatebol yn digwydd sy'n cael effaith o dan gyfraith yr Alban neu Ogledd Iwerddon neu wlad neu diriogaeth y tu allan i'r Deyrnas Unedig, neu o ganlyniad iddi.

(2) Yn y Rhan hon, mae cyfeiriadau at ddigwyddiad ansolfedd yn gyfeiriadau at ddigwyddiad a ddisgrifir ym mharagraff (1)(a) i (g).

*Swm y credyd*

## Cyfrifo swm y credyd ansolfedd cwsmer

18.—(1) Mae swm y credyd ansolfedd cwsmer y mae gan berson hawl iddo mewn cysylltiad â gwarediad trethadwy i'w gyfrifo yn unol â'r fformiwla a ganlyn—

$$\text{Credyd} = T \times \frac{SG}{C}$$

pan fo—

- (a) "Credyd" yn swm y credyd ansolfedd cwsmer;

## Customer insolvency

17.—(1) A customer becomes insolvent for the purposes of regulation 14 if—

- (a) a company voluntary arrangement takes effect in relation to the customer under Part 1 of the Insolvency Act 1986(1);
- (b) an administration order (within the meaning of Schedule B1 to that Act) is made, or a receiver or manager, or an administrative receiver, is appointed in relation to the customer;
- (c) a creditors' voluntary winding up (within the meaning of Part 4 of that Act), or a winding up by the court under Chapter 6 of Part 4 of that Act, is commenced in relation to the customer;
- (d) a debt relief order is made in relation to the customer under Part 7A of that Act;
- (e) an individual voluntary arrangement takes effect in relation to the customer under Part 8 of that Act;
- (f) a bankruptcy order (within the meaning of Part 9 of that Act) is made in relation to the customer;
- (g) any corresponding event occurs that has effect under or as a result of the law of Scotland or Northern Ireland or a country or territory outside the United Kingdom.

(2) In this Part, references to an insolvency event are references to an event described in paragraph (1)(a) to (g).

*Amount of credit*

## Calculation of amount of customer insolvency credit

18.—(1) The amount of customer insolvency credit to which a person is entitled in respect of a taxable disposal is to be calculated in accordance with the following formula—

$$\text{Credit} = T \times \frac{OC}{C}$$

where—

- (a) "Credit" is the amount of the customer insolvency credit;

(1) 1986 p. 45.

(1) 1986 c.45.

- (b) T yn swm y dreth y mae'r person wedi rhoi cyfrif amdano mewn cysylltiad â'r gwarediad mewn ffurflen dreth, yn ddarostyngedig i baragraffau (2) a (3);
- (c) SG yn swm y gydnabyddiaeth sy'n ddyledus mewn cysylltiad â'r gwarediad (gweler rheoliad 14(3)), yn ddarostyngedig i baragraff (3);
- (d) C y gydnabyddiaeth am y gwarediad, yn ddarostyngedig i baragraff (3).

(2) Pan fo swm y dreth y rhoddir cyfrif amdano mewn cysylltiad â'r gwarediad yn cynyddu, anwybydder y cynnydd hwnnw.

(3) Pan fo swm y dreth sydd i'w godi ar y gwarediad yn llai na swm y dreth y rhoddwyd cyfrif amdano mewn cysylltiad â'r gwarediad (gan anwybyddu unrhyw gynnydd)—

- (a) T yw swm y dreth sydd i'w godi ar y gwarediad;
- (b) mae C ac SG ill dau i'w lleihau gan swm sy'n hafal â'r gwahaniaeth rhwng y ddau swm o dreth.

#### *Hawlio credyd*

### **Hawliadau gan bersonau sy'n cyflawni gweithrediadau trethadwy**

**19.**—(1) Caiff person cofrestredig sydd â hawlogaeth i greddyd ansolfedd cwsmer mewn cysylltiad â gwarediad trethadwy hawlio'r credyd mewn ffurflen dreth a ddychwelir mewn cysylltiad ag—

- (a) y cyfnod cyfrifyddu cymwys cyntaf, neu
- (b) unrhyw gyfnod cyfrifyddu dilynol.

(2) Y cyfnod cyfrifyddu cymwys cyntaf yw'r cyfnod cyfrifyddu y daw'r cyfnod o 6 mis, sy'n dechrau â dyddiad y digwyddiad ansolfedd perthnasol, i ben ynddo.

(3) Mae'r hawliad i'w wneud yn y ffurflen dreth—

- (a) drwy osod swm y credyd yn erbyn swm y dreth y byddai fel arall yn ofynnol i'r person ei dalu o dan adran 42(1) o DTGT mewn cysylltiad â'r cyfnod cyfrifyddu perthnasol, a
- (b) os yw swm y credyd yn fwy na swm y dreth, drwy ddatgan swm y credyd gormodol.

(4) Pan fo swm o greddyd gormodol yn cael ei ddatgan yn y ffurflen dreth yn unol â pharagraff (3)(b)—

- (a) caiff ACC osod y swm hwnnw yn erbyn unrhyw swm o dreth y mae'n ofynnol i'r person ei dalu ond nad yw wedi ei dalu eto, a

- (b) T is the amount of tax which the person has accounted for in respect of the disposal in a tax return, subject to paragraphs (2) and (3);

- (c) OC is the amount of the outstanding consideration in respect of the disposal (see regulation 14(3)), subject to paragraph (3);

- (d) C is the consideration for the disposal, subject to paragraph (3).

(2) Where the amount of tax accounted for in respect of the disposal is increased, the increase is to be ignored.

(3) Where the amount of tax chargeable on the disposal is less than the amount of tax accounted for in respect of the disposal (ignoring any increase)—

- (a) T is the amount of tax chargeable on the disposal;
- (b) C and OC are each to be reduced by an amount equal to the difference between the two amounts of tax.

#### *Claiming credit*

### **Claims by persons carrying out taxable operations**

**19.**—(1) A registered person who is entitled to customer insolvency credit in respect of a taxable disposal may claim the credit in a tax return made in respect of—

- (a) the first qualifying accounting period, or
- (b) any subsequent accounting period.

(2) The first qualifying accounting period is the accounting period in which the period of 6 months, beginning with the date of the relevant insolvency event, expires.

(3) The claim is to be made in the tax return—

- (a) by setting off the amount of the credit against the amount of tax that the person would otherwise be required to pay under section 42(1) of LDTA in respect of the relevant accounting period, and
- (b) if the amount of the credit exceeds that amount of tax, by stating the amount of the excess credit.

(4) Where an amount of excess credit is stated in the tax return in accordance with paragraph (3)(b)—

- (a) WRA may set off that amount against any amount of tax that the person is required to pay but has not yet paid, and

(b) os oes unrhyw swm o greddyd gormodol yn weddill, rhaid i ACC dalu i'r person swm sy'n hafal â'r swm hwnnw sy'n weddill.

(5) Ond nid yw'n ofynnol i ACC wneud taliad o dan baragraff (4)(b) oni bai, a hyd nes, bod pob ffurflen dreth y mae'n ofynnol i'r person ei dychwelyd mewn cysylltiad â'r dreth wedi ei dychwelyd.

(6) Yn y rheoliad hwn—

ystyr “y digwyddiad ansolfedd perthnasol” (“*the relevant insolvency event*”) yw'r digwyddiad ansolfedd a arweiniodd at hawlogaeth i greddyd mewn cysylltiad â'r gwarediad trethadwy;

ystyr “y cyfnod cyfrifyddu perthnasol” (“*the relevant accounting period*”) yw'r cyfnod cyfrifyddu y dychwelir y ffurflen dreth sy'n cynnwys yr hawliad mewn cysylltiad ag ef.

### Hawliadau gan bersonau eraill

**20.**—(1) Caiff person—

- (a) nad yw'n gofrestredig, a
- (b) sydd â hawlogaeth i greddyd ansolfedd cwsmer mewn cysylltiad â gwarediad trethadwy,

hawlio'r credyd drwy wneud cais ysgrifenedig i ACC.

(2) Ni chaniateir gwneud cais o dan baragraff (1) cyn diwedd y cyfnod o 6 mis sy'n dechrau â dyddiad y digwyddiad ansolfedd perthnasol.

(3) Os yw ACC wedi ei fodloni—

- (a) nad yw'r person yn gofrestredig,
- (b) bod gan y person hawlogaeth i swm o greddyd ansolfedd cwsmer, ac
- (c) nad yw'r hawlogaeth i'r credyd wedi ei throsglwyddo i unrhyw berson arall,

rhaid i ACC dalu i'r person swm sy'n hafal â swm y credyd.

(4) Yn y rheoliad hwn, ystyr “y digwyddiad ansolfedd perthnasol” yw'r digwyddiad ansolfedd a arweiniodd at hawlogaeth i greddyd mewn cysylltiad â'r gwarediad trethadwy.

### Darpariaeth atodol sy'n ymwneud â hawliadau

**21.**—(1) Rhaid i hawliad am greddyd ansolfedd cwsmer mewn cysylltiad â gwarediad trethadwy fod am gyfanswm y credyd mewn cysylltiad â'r gwarediad hwnnw (yn hytrach na rhan o'r swm yn unig).

(2) Pan fo gan berson hawlogaeth i greddyd ansolfedd cwsmer mewn cysylltiad â mwy nag un gwarediad trethadwy, caniateir gwneud hawliad mewn cysylltiad â phob un o'r gwarediadau hynny, neu mewn cysylltiad ag un ohonynt neu rai ohonynt yn unig.

(b) if any amount of excess credit remains, WRA must pay the person an amount equal to that remaining amount.

(5) But WRA is not required to make a payment under paragraph (4)(b) unless and until each tax return that the person is required to make in respect of the tax has been made.

(6) In this regulation—

“the relevant insolvency event” (“*y digwyddiad ansolfedd perthnasol*”) means the insolvency event that gave rise to an entitlement to credit in respect of the taxable disposal;

“the relevant accounting period” (“*y cyfnod cyfrifyddu perthnasol*”) means the accounting period in respect of which the tax return containing the claim is made.

### Claims by other persons

**20.**—(1) A person who—

- (a) is not registered, and
- (b) is entitled to customer insolvency credit in respect of a taxable disposal,

may claim the credit by making an application to WRA in writing.

(2) An application under paragraph (1) may not be made before the expiry of the period of six months beginning with the date of the relevant insolvency event.

(3) If WRA is satisfied that—

- (a) the person is not registered,
- (b) the person is entitled to an amount of customer insolvency credit, and
- (c) the entitlement to the credit has not been transferred to any other person,

WRA must pay the person an amount equal to the amount of the credit.

(4) In this regulation, “the relevant insolvency event” means the insolvency event that gave rise to an entitlement to credit in respect of the taxable disposal.

### Supplementary provision relating to claims

**21.**—(1) A claim for customer insolvency credit in respect of a taxable disposal must be for the entire amount (as opposed to only part of the amount) of the credit in respect of that disposal.

(2) Where a person is entitled to customer insolvency credit in respect of more than one taxable disposal, a claim may be in respect of each of those disposals, or in respect of only one or some of them.

(3) Pan fo—

- (a) swm o gredyd ansolfedd cwsmer wedi ei osod, o dan reoliad 19(3)(a) neu (4)(a), yn erbyn swm o dreth y byddai'n ofynnol i berson ei dalu fel arall, neu
- (b) swm sy'n hafal â swm credyd ansolfedd cwsmer yn cael ei dalu i berson o dan reoliad 19(4)(b) neu 20(3),

mae'r person i'w drin, at ddibenion y Rhan hon, fel pe bai wedi cael budd o'r swm hwnnw o gredyd.

*Tystiolaeth a chadw cofnodion*

### Tystiolaeth i ategu hawliadau

**22.—(1) Rhaid i hawlydd—**

- (a) ar y diwrnod y gwneir yr hawliad, feddu ar y dystiolaeth a bennir ym mharagraff (2) mewn cysylltiad â phob gwarediad trethadwy y mae'r hawliad yn ymwneud ag ef, a
- (b) storio'r dystiolaeth honno'n ddiogel am gyfnod o 6 mlynedd sy'n dechrau â'r diwrnod hwnnw.

(2) Y dystiolaeth yw—

- (a) copi o'r anfoneb dirlenwi a ddyroddwyd mewn cysylltiad â'r gwarediad;
- (b) cofnodion neu ddogfennau eraill sy'n dangos bod yr hawlydd—
  - (i) wedi rhoi cyfrif am y gwarediad mewn ffurflen dreth, a
  - (ii) wedi talu'r swm o dreth sy'n daladwy o dan adran 42(1) neu (1A) o DTGT mewn cysylltiad â'r ffurflen dreth;
- (c) cofnodion neu ddogfennau eraill sy'n ymwneud ag unrhyw daliad a wnaed gan y cwsmer mewn cysylltiad â'r gydnabyddiaeth am y gwarediad;
- (d) cofnodion neu ddogfennau eraill sy'n ymwneud ag—
  - (i) unrhyw ddyled sy'n ddyledus gan yr hawlydd i'r cwsmer, neu
  - (ii) unrhyw sicrhad gorfodadwy a ddelir gan yr hawlydd mewn perthynas â'r cwsmer;
- (e) cofnodion neu ddogfennau eraill sy'n ymwneud ag unrhyw gamau a gymerwyd i adennill y gydnabyddiaeth sy'n ddyledus am y gwarediad.

### Cofnod credyd ansolfedd cwsmer

**23.—(1) Rhaid i hawlydd gadw cofnod cyfredol o'r hawliad (sef "cofnod credyd ansolfedd cwsmer") drwy gydol y cyfnod cofnodi.**

(3) Where—

- (a) an amount of customer insolvency credit is set off, under regulation 19(3)(a) or (4)(a), against an amount of tax that a person would otherwise be required to pay, or
- (b) an amount equal to an amount of customer insolvency credit is paid to a person under regulation 19(4)(b) or 20(3),

the person is to be treated, for the purposes of this Part, as having benefited from that amount of credit.

*Evidence and record keeping*

### Evidence in support of claims

**22.—(1) A claimant must—**

- (a) on the day the claim is made, hold the evidence specified in paragraph (2) in respect of each taxable disposal to which the claim relates, and
- (b) preserve that evidence for a period of 6 years beginning with that day.

(2) The evidence is—

- (a) a copy of the landfill invoice issued in respect of the disposal;
- (b) records or other documents showing that the claimant—
  - (i) has accounted for the disposal in a tax return, and
  - (ii) has paid the amount of tax payable under section 42(1) or (1A) of LDTA in respect of the return;
- (c) records or other documents relating to any payment made by the customer in respect of the consideration for the disposal;
- (d) records or other documents relating to—
  - (i) any debt owed by the claimant to the customer, or
  - (ii) any enforceable security held by the claimant in relation to the customer;
- (e) records or other documents relating to any steps taken to recover the outstanding consideration for the disposal.

### Customer insolvency credit record

**23.—(1) A claimant must maintain an up-to-date record of the claim (a "customer insolvency credit record") throughout the recording period.**



(2) Mae'r cyfnod cofnodi yn dechrau â'r diwrnod y gwneir yr hawliad, ac yn dod i ben â'r dyddiad sydd 6 mlynedd ar ôl y diweddaraf o blith—

- (a) y diwrnod y gwnaed yr hawliad, a
- (b) y diwrnod y diweddarwyd cofnod yr hawliad ddiwethaf.

(3) Rhaid i'r cofnod gynnwys yr wybodaeth a ganlyn mewn cysylltiad â phob gwarediad trethadwy y mae'r hawliad yn ymwneud ag ef—

- (a) swm y dreth sydd i'w godi ar y gwarediad;
- (b) y gydnabyddiaeth am y gwarediad;
- (c) y ffurflen dreth y rhoddwyd cyfrif am y gwarediad ynddi, a'r dyddiad y talwyd unrhyw dreth oedd yn daladwy mewn cysylltiad â'r ffurflen;
- (d) rhif adnabod yr anfoneb dirlenwi a ddyroddwyd mewn cysylltiad â'r gwarediad, a'r dyddiad y'i dyroddwyd;
- (e) yn achos gwaredu deunydd y mae disgrifiad ysgrifenedig ohono yn ofynnol yn rhinwedd adran 34(1)(c)(ii) o Ddeddf Diogelu'r Amgylchedd 1990(1), y disgrifiad ysgrifenedig;
- (f) y swm a dalwyd mewn cysylltiad â'r gydnabyddiaeth am y gwarediad, gan gynnwys unrhyw daliad a gaiff ei drin fel pe bai wedi ei ddyrannu i'r ddyled honno yn rhinwedd rheoliad 16 (boed cyn neu ar ôl gwneud yr hawliad), a swm y gydnabyddiaeth sy'n weddill;
- (g) unrhyw gamau a gymerwyd i adennill y gydnabyddiaeth sy'n weddill am y gwarediad.

(4) Rhaid i'r cofnod hefyd gynnwys yr wybodaeth a ganlyn—

- (a) cyfanswm yr hawliad;
- (b) y ffurflen dreth y gwnaed yr hawliad ynddi;
- (c) cyfanswm y gydnabyddiaeth sy'n weddill y gwneir yr hawliad mewn cysylltiad â hi.

(5) Pan fo hawlydd yn gwneud mwy nag un hawliad, rhaid cadw'r cofnodion y mae'n rhaid eu cadw o dan y rheoliad hwn mewn un cyfrif (a elwir "y crynodeb credyd ansolfedd cwsmer").

(2) The recording period begins with the day on which the claim is made, and ends with the date that is the sixth anniversary of the later of—

- (a) the day on which the claim was made, and
- (b) the day on which the record of the claim was most recently updated.

(3) The record must contain the following information in respect of each taxable disposal to which the claim relates—

- (a) the amount of tax chargeable on the disposal;
- (b) the consideration for the disposal;
- (c) the tax return in which the disposal was accounted for, and the date on which any tax payable in respect of the return was paid;
- (d) the identifying number of the landfill invoice issued in respect of the disposal, and the date on which it was issued;
- (e) in the case of a disposal of material for which a written description is required by virtue of section 34(1)(c)(ii) of the Environmental Protection Act 1990(1), the written description;
- (f) the amount paid in respect of the consideration for the disposal, including any payment treated as being allocated to that debt by virtue of regulation 16 (whether before or after the making of the claim), and the amount of outstanding consideration;
- (g) any steps taken to recover the outstanding consideration for the disposal.

(4) The record must also contain the following information—

- (a) the total amount of the claim;
- (b) the tax return in which the claim was made;
- (c) the total amount of outstanding consideration in respect of which the claim is made.

(5) Where a claimant makes more than one claim, the records that must be maintained under this regulation must be kept in a single account (to be known as "the customer insolvency credit summary").

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(1) 1990 p. 43. Diwygiwyd adran 34(1) gan O.S. 2000/1973, O.S. 2007/3538, O.S. 2010/675 ac O.S. 2011/988. Mae diwygiadau eraill i adran 34(1) nad ydynt yn berthnasol i'r Rheoliadau hyn.

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(1) 1990 c.43. Section 34(1) has been amended by S.I. 2000/1973, S.I. 2007/3538, S.I. 2010/675 and S.I. 2011/988. There are other amendments to section 34(1) which are not relevant to these Regulations.

**Adennill yn dilyn taliad gan cwsmer**

**24.**—(1) Mae'r rheoliad hwn yn gymwys pan fo hawlydd—

- (a) wedi cael budd o swm o gredyd ansolfedd cwsmer mewn cysylltiad â gwarediad trethadwy (gweler rheoliad 21(3)), a
- (b) ar ôl hynny yn derbyn taliad oddi wrth y cwsmer sy'n cael ei drin, yn rhinwedd rheoliad 16, fel pe bai wedi ei ddyrannu, yn rhannol neu'n gyfan gwbl, i'r ddyled sy'n ddyledus mewn cysylltiad â'r gydnabyddiaeth am y gwarediad.

(2) Rhaid i'r hawlydd dalu i ACC, cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y mae'r hawlydd yn derbyn taliad y cwsmer, swm a gyfrifir yn unol â'r fformiwla ym mharagraff (3).

(3) Y fformiwla yw—

$$Taliad = CredydP \times \frac{T}{SG}$$

pan fo—

- (a) “Taliad” yw swm y taliad y mae'n rhaid ei wneud i ACC;
- (b) “CredydP” yw'r swm perthnasol o gredyd ansolfedd cwsmer;
- (c) T yw swm y taliad a gaiff ei drin fel pe bai wedi ei ddyrannu i'r ddyled sy'n ddyledus mewn cysylltiad â'r gydnabyddiaeth am y gwarediad, fel y disgrifir ym mharagraff (1)(b);
- (d) SG yw—
  - (i) y swm a gaiff ei drin fel SG at ddibenion cyfrifo swm y credyd mewn cysylltiad â'r gwarediad o dan reoliad 18(1), llai
  - (ii) unrhyw swm a dderbynnir oddi wrth y cwsmer sydd eisoes wedi ei drin fel T o dan y rheoliad hwn.

(4) Y swm perthnasol o gredyd ansolfedd cwsmer yw—

- (a) swm y credyd a gyfrifir mewn cysylltiad â'r gwarediad o dan reoliad 18(1), llai
- (b) unrhyw swm y bu eisoes yn ofynnol i'r hawlydd ei dalu i ACC mewn cysylltiad â'r gwarediad o dan y rheoliad hwn.

**Recovery in the event of customer payment**

**24.**—(1) This regulation applies where a claimant—

- (a) has benefited from an amount of customer insolvency credit in respect of a taxable disposal (see regulation 21(3)), and
- (b) subsequently receives a payment from the customer which, by virtue of regulation 16, is treated as being allocated, in part or in whole, to the debt owed in respect of the consideration for the disposal.

(2) The claimant must pay WRA, before the end of 30 days beginning with the day on which the claimant receives the customer payment, an amount calculated in accordance with the formula in paragraph (3).

(3) The formula is—

$$Payment = RCredit \times \frac{P}{OC}$$

where—

- (a) “Payment” is the amount of the payment that must be made to WRA;
- (b) “RCredit” is the relevant amount of customer insolvency credit;
- (c) P is the amount of payment that is treated as being allocated to the debt owed in respect of the consideration for the disposal, as described in paragraph (1)(b);
- (d) OC is—
  - (i) the amount treated as OC for the purposes of calculating the amount of credit in respect of the disposal under regulation 18(1), less
  - (ii) any amount received from the customer that has already been treated as P under this regulation.

(4) The relevant amount of customer insolvency credit is—

- (a) the amount of credit calculated in respect of the disposal under regulation 18(1), less
- (b) any amount that the claimant has already been required to pay WRA in respect of the disposal under this regulation.

## Adennill yn dilyn methiant i gadw cofnodion neu dystiolaeth arall

25.—(1) Mae'r rheoliad hwn yn gymwys pan fo hawlydd—

- (a) wedi cael budd o swm o gredyd ansolfedd cwsmer o ganlyniad i hawliad (gweler rheoliad 21(3)), ond
- (b) wedi methu â chydymffurfio â gofyniad o dan reoliad 22 neu 23 mewn cysylltiad â'r hawliad.

(2) Rhaid i ACC—

- (a) asesu'r swm o gredyd ansolfedd cwsmer y mae'r hawlydd wedi cael budd ohono mewn cysylltiad â'r hawliad, a
- (b) dyroddi hysbysiad i'r hawlydd—
  - (i) yn pennu'r swm a aseswyd, a
  - (ii) yn ei gwneud yn ofynnol i'r person dalu swm sy'n hafal â'r swm hwnnw i ACC.

(3) Rhaid i'r hawlydd dalu'r swm a bennir yn yr hysbysiad i ACC cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad.

(4) Nid yw'n ofynnol i ACC ddyroddi hysbysiad o dan baragraff (2) os yw wedi ei fodloni bod unrhyw ffeithiau y mae'n ei gwneud yn rhesymol ofynnol iddynt gael eu profi, ac a fyddai wedi eu profi gan y cofnodion neu'r dystiolaeth arall sy'n ofynnol o dan reoliad 22 neu 23, wedi eu profi gan dystiolaeth ddogfennol arall a ddarperir iddo.

(5) Nid yw'n ofynnol i hawlydd y dyroddir hysbysiad iddo o dan baragraff (2) dalu'r swm a bennir yn yr hysbysiad i ACC—

- (a) os yw'r hawlydd yn cyflwyno tystiolaeth ddogfennol i ACC, o fewn y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad, ynghylch y ffeithiau a fyddai wedi eu profi gan y cofnodion neu'r dystiolaeth arall sy'n ofynnol o dan reoliad 22 neu 23, a
- (b) os yw ACC yn dyroddi hysbysiad pellach i'r hawlydd yn datgan bod y dystiolaeth yn profi, er boddhad ACC, y ffeithiau y mae'n rhesymol ofynnol ganddo iddynt gael eu profi.

*Diwygiadau ac addasiadau i ddeddfwriaeth sylfaenol*

## Diwygiadau i Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 a Deddf Casglu a Rheoli Trethi (Cymru) 2016

26. Mae'r Atodlen yn gwneud diwygiadau i DTGT a DCRhT(1).

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(1) 2016 dccc 6.

## Recovery in the event of failure to keep records or other evidence

25.—(1) This regulation applies where a claimant—

- (a) has benefited from an amount of customer insolvency credit as a result of a claim (see regulation 21(3)), but
- (b) has failed to comply with a requirement under regulation 22 or 23 in relation to the claim.

(2) WRA must—

- (a) assess the amount of customer insolvency credit from which the claimant has benefited in respect of the claim, and
- (b) issue a notice to the claimant—
  - (i) specifying the amount assessed, and
  - (ii) requiring the person to pay WRA an amount equal to that amount.

(3) The claimant must pay WRA the amount specified in the notice before the end of the period of 30 days beginning with the day on which the notice is issued.

(4) WRA is not required to issue a notice under paragraph (2) if it is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the records or other evidence required under regulation 22 or 23, are proved by other documentary evidence provided to it.

(5) A claimant to whom a notice is issued under paragraph (2) is not required to pay WRA the amount specified in the notice if—

- (a) the claimant produces documentary evidence to WRA, within the period of 30 days beginning with the day on which the notice is issued, regarding the facts which would have been proved by the records or other evidence required under regulation 22 or 23, and
- (b) WRA issues a further notice to the claimant stating that the evidence proves, to its satisfaction, the facts that it reasonably requires to be proved.

*Amendments and modifications to primary legislation*

## Amendments to the Landfill Disposals Tax (Wales) Act 2017 and the Tax Collection and Management (Wales) Act 2016

26. The Schedule makes amendments to LDTA and TCMA(1).

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(1) 2016 anaw 6.

**Addasiadau i Ddeddf Casglu a Rheoli Trethi (Cymru) 2016**

27. Mae adrannau 74 i 77 o DCRhT (ymholiadau ynghylch hawliadau) yn gymwys i hawliadau o dan reoliad 20 yn yr un modd ag y maent yn gymwys i hawliadau o dan adran 62, 63 neu 63A o'r Ddeddf honno ond fel pe bai—

- (a) yn adran 74, y cyfeiriadau at ddiwygio hawliad wedi eu hepgor,
- (b) yn adran 75, is-adran (3) wedi ei hepgor, ac
- (c) yn adran 77(1)(b), y cyfeiriad at ollwng neu ad-dalu treth ddatganoledig yn gyfeiriad at dalu swm mewn cysylltiad â chredyd treth.

**Modifications to the Tax Collection and Management (Wales) Act 2016**

27. Sections 74 to 77 of TCMA (enquiries into claims) apply to claims under regulation 20 as to claims under section 62, 63 or 63A of that Act but as if—

- (a) in section 74, the references to an amendment of a claim were omitted,
- (b) in section 75, subsection (3) were omitted, and
- (c) in section 77(1)(b), the reference to the discharge or repayment of devolved tax were to the payment of an amount in respect of a tax credit.

*Mark Drakeford*

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

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

DIWYGIADAU I DDEDDFWRIAETH  
SYLFAENOL: CREDYDAU TRETH

## RHAN 1

DIWYGIADAU I DDEDDF TRETH  
GWAREDIADAU TIRLENWI (CYMRU)  
2017

1. Mae DTGT wedi ei diwygio fel a ganlyn.

2. Yn adran 37 o DTGT (canslo cofrestrriad), yn is-adran (4)—

- (a) mae'r geiriau o "bod yr holl dreth y mae'n ofynnol i'r person ei thalu" hyd at y diwedd yn dod yn baragraff (a);
- (b) ar ddiwedd y paragraff hwnnw mewnosoder "a", a
  - (b) bod yr holl gredyd treth y mae gan y person hawlogaeth iddo ac y mae'r person wedi ei hawlio—
    - (i) wedi ei osod yn erbyn swm o dreth y byddai fel arall wedi bod yn ofynnol i'r person ei dalu, neu
    - (ii) wedi ei dalu i'r person."

3. Yn adran 42 o DTGT (talw treth), ar ôl is-adran (1) mewnosoder—

"(1A) Ond os yw swm o gredyd treth wedi ei osod yn erbyn y swm hwnnw o dreth yn unol â rheoliadau a wneir o dan adran 54, y swm o dreth y mae'n ofynnol i'r person ei dalu erbyn y dyddiad hwnnw yw'r swm sy'n parhau i fod yn weddill ar ôl y gosod yn erbyn (os oes unrhyw swm o'r fath)."

4. Yn adran 43 o DTGT (dyletswydd i gadw crynodeb treth gwarediadau tirlenwi), yn is-adran (1)—

- (a) hepgorer yr "a" ar ddiwedd paragraff (a);
- (b) ar ôl paragraff (a) mewnosoder—
  - "(aa) swm y credyd treth a hawliwyd gan y person, a".

5. Yn adran 77 o DTGT (dynodi grŵp o gwmnïau), yn is-adran (8)—

- (a) ar ôl paragraff (b) mewnosoder—
  - "(ba) swm sy'n daladwy mewn cysylltiad â chredyd treth;"

AMENDMENTS TO PRIMARY  
LEGISLATION: TAX CREDITS

## PART 1

AMENDMENTS TO THE LANDFILL  
DISPOSALS TAX (WALES) ACT 2017

1. LDTA is amended as follows.

2. In section 37 of LDTA (cancellation of registration), in subsection (4)—

- (a) the words from "all of the tax that the person is required to pay" to the end become paragraph (a);
- (b) at the end of that paragraph insert "and", and
  - (b) all of the tax credit to which the person is entitled and which the person has claimed—
    - (i) has been set off against an amount of tax that the person would otherwise be required to pay, or
    - (ii) has been paid to the person."

3. In section 42 of LDTA (payment of tax), after subsection (1) insert—

"(1A) But if an amount of tax credit is set off against that amount of tax in accordance with regulations made under section 54, the amount of tax that the person is required to pay by that date is the amount that remains outstanding after the set-off (if any)."

4. In section 43 of LDTA (duty to maintain landfill disposals tax summary), in subsection (1) —

- (a) omit the "and" at the end of the paragraph (a);
- (b) after paragraph (a) insert—
  - "(aa) the amount of tax credit claimed by the person, and".

5. In section 77 of LDTA (designation of group of companies), in subsection (8)—

- (a) after paragraph (b) insert—
  - "(ba) an amount payable in respect of a tax credit;"

(b) ym mharagraff (c), yn lle “neu (b)” rhodder “, (b) neu (ba)”.

6. Yn adran 83 o DTGT (dyletswyddau a rhwymedigaethau partneriaethau a chyrrff anghorfforedig), yn is-adran (8)—

(a) ar ôl paragraff (b) mewnosoder—

“(ba) swm sy’n daladwy mewn cysylltiad â chredyd treth;”;

(b) ym mharagraff (c), yn lle “neu (b)” rhodder “, (b) neu (ba)”.

7. Yn adran 96 o DTGT (dehongli), yn is-adran (1), mewnosoder yn y man priodol—

“ystyr “credyd treth” (“*tax credit*”) yw credyd treth o dan reoliadau a wneir o dan adran 54;”.

(b) in paragraph (c), for “or (b)” substitute “, (b) or (ba)”.

6. In section 83 of LDTA (duties and liabilities of partnerships and unincorporated bodies), in subsection (8)—

(a) after paragraph (b) insert—

“(ba) an amount payable in respect of a tax credit;”;

(b) in paragraph (c), for “or (b)” substitute “, (b) or (ba)”.

7. In section 96 of LDTA (interpretation), in subsection (1), insert at the appropriate place—

“tax credit” (“*credyd treth*”) means a tax credit under regulations made under section 54;”.

## RHAN 2

### DIWYGIADAU I DDEDDF CASGLU A RHEOLI TRETHI (CYMRU) 2016

8. Mae DCRhT wedi ei diwygio fel a ganlyn.

9. Yn adran 37 o DCRhT (trosolwg o Ran 3), ym mharagraff (e), yn lle “os na chynhelir ymholiad” rhodder “ac o symiau sy’n daladwy mewn cysylltiad â chredydau treth”.

10. Yn adran 44 o DCRhT (cwmpas ymholiad), yn is-adran (1)—

(a) hepgorer y “neu” ar ôl paragraff (a);

(b) ar ôl paragraff (b) mewnosoder—

“(c) sy’n ymwneud â’r cwestiwn pa un a oes gan y person a ddychwelodd y ffurflen dreth hawlogaeth i gredyd treth a hawliwyd yn y ffurflen dreth, neu

(d) sy’n ymwneud â’r swm o gredyd treth y mae gan y person hawlogaeth iddo.”

11.—(1) Mae adran 45 o DCRhT(1) (diwygio ffurflen dreth yn ystod ymholiad er mwyn osgoi colli treth) wedi ei diwygio fel a ganlyn.

(2) Ar ôl is-adran (1) mewnosoder—

“(1A) Os yw ACC, yn ystod y cyfnod pan fo ymholiad i ffurflen dreth yn mynd rhagddo, yn dod i’r casgliad—

(a) bod swm y credyd treth a hawliwyd yn y ffurflen dreth yn ormodol, a

## PART 2

### AMENDMENTS TO THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

8. TCMA is amended as follows.

9. In section 37 of TCMA (overview of Part 3), in paragraph (e), for “where there is no enquiry” substitute “and of amounts payable in respect of tax credits”.

10. In section 44 of TCMA (scope of enquiry), in subsection (1)—

(a) omit the “or” after paragraph (a);

(b) after paragraph (b) insert—

“(c) to the question whether the person who made the tax return is entitled to a tax credit claimed in the tax return, or

(d) to the amount of tax credit to which the person is entitled.”

11.—(1) Section 45 of TCMA(1) (amendment of tax return during enquiry to prevent loss of tax) is amended as follows.

(2) After subsection (1) insert—

“(1A) If, during the period when an enquiry into a tax return is in progress, WRA forms the opinion—

(a) that the amount of tax credit claimed in the tax return is excessive, and

(1) Diwygiwyd adran 45 gan baragraff 13 o Atodlen 23 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (decc 1).

(1) Section 45 was amended by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), Schedule 23, paragraph 13.

- (b) ei bod yn debygol, oni chaiff y ffurflen dreth ei diwygio ar unwaith, y collir treth ddatganoledig,

caiff ACC ddiwygio'r ffurflen dreth drwy ddyroddi hysbysiad i'r person a'i dychwelodd fel nad yw'r swm a hawlir yn ormodol mwyach.

(3) Yn is-adran (2)—

- (a) mae'r geiriau o "nid yw is-adran (1) yn gymwys" hyd at y diwedd yn dod yn baragraff (a);

- (b) ar ddiwedd y paragraff hwnnw mewnosoder  
", a

- (b) nid yw is-adran (1A) yn gymwys ond i'r graddau y mae'r swm gormodol i'w briodoli i'r diwygiad."

(4) Yn is-adran (3), ar ôl "is-adran (1)" mewnosoder "neu (1A)".

12. Ar ôl adran 55 o DCRhT mewnosoder—

**"Asesiad mewn perthynas â chredyd treth**

**55A.** Os yw ACC yn dod i'r casgliad—

- (a) mewn perthynas â swm o gredyd treth sydd wedi ei osod yn erbyn swm o dreth y byddai fel arall wedi bod yn ofynnol i berson ei dalu—

- (i) na ddylid fod wedi ei osod yn erbyn y swm o dreth, neu

- (ii) ei fod wedi mynd yn ormodol,

- (b) mewn perthynas â swm a dalwyd i berson mewn cysylltiad â chredyd treth—

- (i) na ddylid fod wedi ei dalu, neu

- (ii) ei fod wedi mynd yn ormodol, neu

- (c) nad yw swm y mae'n ofynnol i berson ei dalu i ACC mewn cysylltiad â chredyd treth wedi ei dalu,

caiff ACC wneud asesiad o'r swm y dylid bod wedi ei dalu i ACC, ym marn ACC, er mwyn unioni'r mater."

13. Yn adran 56 o DCRhT (cyfeiriadau at "asesiad ACC"), yn lle "neu 55" rhodder ", 55 neu 55A".

14. Yn adran 57 o DCRhT (cyfeiriadau at y "trethdalwr"), ym mharagraff (b), ar ôl "adran 55" mewnosoder "neu 55A".

- (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 so that the amount claimed is no longer excessive."

(3) In subsection (2)—

- (a) the words from "subsection (1) applies" to the end become paragraph (a);

- (b) at the end of that paragraph insert ", and

- (b) subsection (1A) applies only so far as the excessive amount is attributable to the amendment."

(4) In subsection (3), after "subsection (1)" insert "or (1A)".

12. After section 55 of TCMA insert—

**"Assessment in relation to tax credit**

**55A.** If WRA comes to the view that—

- (a) an amount of tax credit that has been set off against an amount of tax that a person would otherwise have been required to pay—

- (i) ought not to have been set off, or

- (ii) has become excessive,

- (b) an amount that has been paid to a person in respect of a tax credit—

- (i) ought not to have been paid, or

- (ii) has become excessive, or

- (c) an amount that a person is required to pay to WRA in respect of a tax credit has not been paid,

WRA may make an assessment of the amount that ought in its opinion to be paid to WRA in order to remedy that matter."

13. In section 56 of TCMA (references to "WRA assessment"), for "or 55" substitute ", 55 or 55A".

14. In section 57 of TCMA (references to the "taxpayer"), in paragraph (b), after "section 55" insert "or 55A".

**15.**—(1) Mae adran 58 o DCRhT(1) (amodau ar gyfer gwneud asesiadau ACC) wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (1), ym mharagraff (a)—

- (a) yn lle “tri” rhodder “pedwar”;
- (b) yn lle “a (3A)” rhodder “, (3A) a (3B)”.

(3) ar ôl is-adran (3A) mewnosoder—

“(3B) Y pedwerydd achos yw pan fo ACC wedi dod i’r casgliad fod y sefyllfa a ddisgrifir yn adran 55A wedi digwydd.”

**16.**—(1) Mae adran 59 o DCRhT(2) (terfynau amser ar gyfer asesiadau ACC) wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (1), ar ôl “dyddiad perthnasol” mewnosoder “mewn unrhyw achos sy’n ymwneud â sefyllfa a grybwyllir yn adran 54, 55 neu 55A(a) neu (b)”.

(3) Yn is-adran (2), yn lle “neu 55” rhodder “, 55 neu 55A(a) neu (b)”.

(4) Yn is-adran (3), yn lle “neu 55” rhodder “, 55 neu 55A(a) neu (b)”.

(5) Ar ôl is-adran (4) mewnosoder—

“(4A) Ni chaniateir gwneud asesiad ACC mewn achos sy’n ymwneud â sefyllfa a grybwyllir yn adran 55A(c)—

- (a) os yw ACC wedi dyroddi hysbysiad i’r trethdalwr sy’n gwneud talu’r swm o dan sylw yn ofynnol, ar ôl y cyfnod o 12 mis sy’n dechrau â’r diwrnod ar ôl y diwrnod erbyn pryd yr oedd y taliad yn ofynnol, a
- (b) fel arall, ar ôl y cyfnod o 12 mis sy’n dechrau â’r diwrnod y daeth ACC yn ymwybodol ei bod yn ofynnol i’r trethdalwr dalu’r swm o dan sylw.”

(6) Yn is-adran (7)—

- (a) yng ngeiriau agoriadol y diffiniad o “dyddiad perthnasol”, ar ôl “(“*relevant date*”)” mewnosoder “, mewn perthynas ag asesiad ACC mewn achos sy’n ymwneud â sefyllfa a grybwyllir yn adran 54 neu 55,”;

(b) ar ôl y diffiniad o “dyddiad perthnasol” mewnosoder—

“ystyr “dyddiad perthnasol” (“*relevant date*”), mewn perthynas ag asesiad ACC mewn achos sy’n ymwneud â sefyllfa a grybwyllir yn adran 55A(a) neu (b), yw—

**15.**—(1) Section 58 of TCMA(1) (conditions for making WRA assessments) is amended as follows.

(2) In subsection (1), in paragraph (a)—

- (a) for “three” substitute “four”;
- (b) for “and (3A)” substitute “, (3A) and (3B)”.

(3) After subsection (3A) insert—

“(3B) The fourth case is where WRA has come to the view that a situation described in section 55A has arisen.”

**16.**—(1) Section 59 of TCMA(2) (time limits for WRA assessments) is amended as follows.

(2) In subsection (1), after “relevant date” insert “in any case involving a situation mentioned in section 54, 55 or 55A(a) or (b)”.

(3) In subsection (2), for “or 55” substitute “, 55 or 55A(a) or (b)”.

(4) In subsection (3), for “or 55” substitute “, 55 or 55A(a) or (b)”.

(5) After subsection (4) insert—

“(4A) No WRA assessment may be made in a case involving a situation mentioned in section 55A(c)—

- (a) if WRA has issued a notice to the taxpayer requiring payment of the amount in question, after the period of 12 months beginning with the day after that by which the payment was required, and
- (b) otherwise, after the period of 12 months beginning with the day on which WRA became aware that the taxpayer was required to pay the amount in question.”

(6) In subsection (7)—

- (a) in the opening words of the definition of “relevant date”, after “(“*dyddiad perthnasol*”)” insert “, in relation to a WRA assessment in a case involving a situation mentioned in section 54 or 55,”;

(b) at the end insert—

““relevant date” (“*dyddiad perthnasol*”), in relation to a WRA assessment in a case involving a situation mentioned in section 55A(a) or (b), means—

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(1) Diwygiwyd adran 58 gan baragraff 18 o Atodlen 23 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (“DTTT”).

(2) Diwygiwyd adran 59 gan baragraff 19 o Atodlen 23 i DTTT.

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(1) Section 58 was amended by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“LTTA”), Schedule 23, paragraph 18.

(2) Section 59 was amended by LTTA, Schedule 23, paragraph 19.



- (a) pan fo'r credyd treth o dan sylw wedi ei hawlio mewn ffurflen dreth a ddychwelwyd ar y dyddiad ffeilio neu cyn hynny, y dyddiad ffeilio;
- (b) pan fo'r credyd treth o dan sylw wedi ei hawlio mewn ffurflen dreth a ddychwelwyd ar ôl y dyddiad ffeilio, y dyddiad y dychwelwyd y ffurflen dreth;
- (c) pan fo'r credyd treth o dan sylw wedi ei hawlio drwy unrhyw ddull arall, y diwrnod y gwnaed yr hawliad."

**17.** Yn adran 81D o DCRhT(1) (diffiniadau sy'n ymwneud â'r rheol gyffredinol yn erbyn osgoi trethi), yn y diffiniad o "mantais drethiannol"—

- (a) hepgorer yr "ac" ar ôl paragraff (d);
- (b) ar ddiwedd paragraff (e) mewnosoder " , ac
- (f) credyd treth neu greddyd treth uwch."

**18.—(1)** Mae adran 84 o DCRhT (ystyr "sefyllfa dreth") wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (1), ym mharagraff (b)—

- (a) ar ôl "cosbau" mewnosoder "credydau treth";
- (b) ar ôl "gosbau" mewnosoder "a symiau sy'n daladwy mewn cysylltiad â chredydau treth".

(3) Ym mharagraff (c) o'r is-adran honno, ar ôl "dreth ddatganoledig" mewnosoder "neu unrhyw swm mewn cysylltiad â chredyd treth".

**19.** Ar ôl adran 84 o DCRhT mewnosoder—

**"Ystyr "niweidio'r gwaith o asesu neu gasglu trethi datganoledig"**

**84A.** Yn y Rhan hon, mae cyfeiriadau at niweidio'r gwaith o asesu neu gasglu trethi datganoledig yn cynnwys niweidio'r gwaith o asesu neu gasglu unrhyw swm sy'n daladwy mewn cysylltiad â chredyd treth."

**20.** Yn adran 93 (pŵer i gael manylion cyswllt dyledwyr), yn is-adran (2)—

- (a) hepgorer y "neu" ar ôl paragraff (c);
- (b) ar ôl paragraff (d) mewnosoder—
  - "(e) taliad mewn cysylltiad â chredyd treth, neu
  - (f) llog ar daliad mewn cysylltiad â chredyd treth,".

- (a) where the tax credit in question was claimed in a tax return made on or before the filing date, the filing date;
- (b) where the tax credit in question was claimed in a tax return made after the filing date, the day on which the tax return was made;
- (c) where the tax credit in question was claimed by any other means, the day on which the claim was made."

**17.** In section 81D of TCMA(1) (definitions relating to the general anti-avoidance rule), in the definition of "tax advantage"—

- (a) omit the "and" after paragraph (d);
- (b) at the end of paragraph (e) insert " , and
- (f) tax credit or increased tax credit."

**18.—(1)** Section 84 of TCMA (meaning of "tax position") is amended as follows

(2) In subsection (1), in paragraph (b)—

- (a) after "penalties", in the first place it occurs, insert "tax credits";
- (b) after "penalties", in the second place it occurs, insert "and amounts payable in respect of tax credits".

(3) In paragraph (c) of that subsection, after "devolved tax" insert "or any amount in respect of a tax credit".

**19.** After section 84 of TCMA insert—

**"Meaning of "prejudice to the assessment or collection of devolved tax"**

**84A.** In this Part, references to prejudice to the assessment or collection of devolved tax include prejudice to the assessment or collection of any amount payable in respect of a tax credit."

**20.** In section 93 (power to obtain contact details for debtors), in subsection (2)—

- (a) omit the "or" after paragraph (c);
- (b) after paragraph (d) insert—
  - "(e) a payment in respect of a tax credit, or
  - (f) interest on a payment in respect of a tax credit,".

(1) Mewnosodwyd adran 81D gan adran 66 o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017.

(1) Section 81D was inserted by section 66 of the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017.

21. Yn adran 100 o DCRhT (hysbysiadau trethdalwr ar ôl dychwelyd ffurflen dreth), yn is-adran (5)—

- (a) hepgorer y “neu” ar ôl paragraff (b);
- (b) ar ôl paragraff (c) mewnosoder—
  - “(d) ei bod yn bosibl bod swm o greddyd treth nad oes gan y person hawlogaeth iddo wedi ei hawlio, neu
  - (e) ei bod yn bosibl bod hawliad am greddyd treth yn ormodol neu wedi mynd yn ormodol.”

22. Yn adran 117 o DCRhT (trosolwg o Ran 5), yn is-adran (1), ym mharagraff (a), ar ôl “trethi datganoledig” mewnosoder “neu symiau sy’n daladwy mewn cysylltiad â chredydau treth”.

23. Yn y pennawd i Bennod 2 o Ran 5 o DCRhT (cosbau am fethu â dychwelyd ffurflenni neu dalu treth), ar y diwedd mewnosoder “NEU SYMIAU SY’N DALADWY MEWN CYSYLLTIAD Â CHREDYDAU TRETH”.

24. Yn adran 122 o DCRhT(1) (cosb am fethu â thalu treth mewn pryd), yn Nhabl A1, yn eitem 2 yng ngholofn 3, yn lle “a ddatgenir mewn” rhodder “sy’n daladwy o ganlyniad i”.

25. Ar ôl adran 122A o DCRhT(2) mewnosoder—

*“Cosb am fethu â thalu swm sy’n daladwy mewn cysylltiad â chredyd treth*

**Cosb am fethu â thalu swm sy’n daladwy mewn cysylltiad â chredyd treth mewn pryd**

123A.—(1) Mae’r adran hon yn gymwys pan fo’n ofynnol i berson dalu swm o ganlyniad i asesiad ACC a wneir o dan adran 55A.

(2) Mae person yn agored i gosb os yw’n yn methu â thalu’r swm ar y dyddiad cosbi neu cyn hynny.

(3) Y dyddiad cosbi yw’r dyddiad sydd 30 o ddiwrnodau ar ôl y diwrnod erbyn pryd yr oedd yn ofynnol talu’r swm.

(4) Y gosb yw 5% o’r swm sy’n daladwy o ganlyniad i’r asesiad ACC.”

21. In section 100 of TCMA (taxpayer notices following a tax return), in subsection (5)—

- (a) omit the “or” after paragraph (b);
- (b) after paragraph (c) insert—
  - “(d) an amount of tax credit to which the person is not entitled may have been claimed, or
  - (e) a claim for tax credit may be or have become excessive.”

22. In section 117 of TCMA (overview of Part 5), in subsection (1), in paragraph (a), after “devolved tax” insert “or amounts payable in respect of tax credits”.

23. In the heading to Chapter 2 of Part 5 of TCMA (penalties for failure to make returns or pay tax), at the end insert “OR AMOUNTS PAYABLE IN RESPECT OF TAX CREDITS”.

24. In section 122 of TCMA(1) (penalty for failure to pay tax on time), in Table A1, in item 2 in column 3, for “stated in” substitute “payable as a result of”.

25. After section 122A of TCMA(2) insert—

*“Penalty for failure to pay amount payable in respect of tax credit*

**Penalty for failure to pay amount payable in respect of tax credit on time**

123A.—(1) This section applies where a person is required to pay an amount as a result of a WRA assessment made under section 55A.

(2) The person is liable to a penalty if he or she fails to pay the amount on or before the penalty date.

(3) The penalty date is the day falling 30 days after the day by which the amount was required to be paid.

(4) The penalty is 5% of the amount payable as a result of the WRA assessment.”

(1) Amnewidiwyd adran 122 gan baragraff 42 o Atodlen 23 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (“DTTT”).

(2) Mewnosodwyd adran 122A gan baragraff 42 o Atodlen 23 i DTTT a diddymwyd adran 123 gan baragraff 43 o Atodlen 23 i DTTT.

(1) Section 122 was substituted by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“LTTA”), Schedule 23, paragraph 42.

(2) Section 122A was inserted LTTA, Schedule 23, paragraph 42 and section 123 was repealed by LTTA, Schedule 23, paragraph 43.

**26.—**(1) Mae adran 126 o DCRhT(1) (esgus rhesymol dros fethu â dychwelyd ffurflen dreth neu dalu treth) wedi ei diwygio fel a ganlyn.

(2) Ar ôl is-adran (2) mewnosoder—

“(2A) Os yw person yn bodloni ACC neu (drwy apêl) y tribiwnlys fod esgus rhesymol dros fethu â thalu swm sy’n daladwy mewn cysylltiad â chredyd treth, nid yw’r person yn agored i gosb o dan adran 123A mewn perthynas â’r methiant.”

(3) Yn is-adran (3), yn y geiriau cyn paragraff (a), yn lle “a (2)” rhodder “, (2) a (2A)”.

(4) Ym mhennawd yr adran, ar y diwedd mewnosoder “neu swm sy’n daladwy mewn cysylltiad â chredyd treth”.

**27.—**(1) Mae adran 127 o DCRhT(2) (asesu cosbau o dan Bennod 2) wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (1), ym mharagraff (c), yn lle “neu’r trafodiad” rhodder “, y trafodiad neu’r swm”.

(3) Ar ôl is-adran (6) mewnosoder—

“(6A) Caniateir gwneud asesiad atodol mewn cysylltiad â chosb o dan adran 123A os oedd asesiad cynharach yn gweithredu drwy gyfeirio at danamcangyfrif o’r swm sy’n daladwy mewn cysylltiad â’r credyd treth o dan sylw.

(6B) Os yw asesiad mewn cysylltiad â chosb o dan adran 123A yn seiliedig ar swm y darganfyddir 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.”

(4) Yn is-adran (7), yn lle “neu (6)” rhodder “, (6) neu (6B)”.

**28.—**(1) Mae adran 128 o DCRhT (3) (terfyn amser ar gyfer asesu cosbau o dan Bennod 2) wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (2)—

- (a) hepgorer y “neu” ar ôl paragraff (a);
- (b) ar ddiwedd paragraff (b) mewnosoder “, neu
- (c) yn achos methiant i dalu swm sy’n daladwy mewn cysylltiad â chredyd treth, â’r dyddiad cosbi.”

**26.—**(1) Section 126 of TCMA(1) (reasonable excuse for failure to make tax return or pay tax) is amended as follows.

(2) After subsection (2) insert—

“(2A) If a person satisfies WRA or (on appeal) the tribunal that there is a reasonable excuse for a failure to pay an amount payable in respect of a tax credit, the person is not liable to a penalty under section 123A in relation to the failure.”

(3) In subsection (3), in the words before paragraph (a), for “and (2)” substitute “, (2) and (2A)”.

(4) In the section heading, at the end insert “or amount payable in respect of tax credit”.

**27.—**(1) Section 127 of TCMA(2) (assessment of penalties under Chapter 2) is amended as follows.

(2) In subsection (1), in paragraph (c), for “or transaction” substitute “, transaction or amount”.

(3) After subsection (6) insert—

“(6A) A supplementary assessment may be made in respect of a penalty under section 123A if an earlier assessment operated by reference to an underestimate of the amount payable in respect of the tax credit in question.

(6B) If an assessment in respect of a penalty under section 123A is based on an amount 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.”

(4) In subsection (7), for “or (6)” substitute “, (6) or (6B)”.

**28.—**(1) Section 128 of TCMA(3) (time limit for assessment of penalties under Chapter 2) is amended as follows.

(2) In subsection (2)—

- (a) omit the “or” after paragraph (a);
- (b) at the end of paragraph (b) insert “, or
- (c) in the case of a failure to pay an amount payable in respect of a tax credit, the penalty date.”

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(1) Diwygiwyd adran 126 gan baragraff 45 o Atodlen 23 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (“DTTT”) a chan baragraff 13 o Atodlen 4 i DTGT.

(2) Diwygiwyd adran 127 gan baragraff 46 o Atodlen 23 i DTTT a chan baragraff 14 o Atodlen 4 i DTGT.

(3) Diwygiwyd adran 128 gan baragraff 47 o Atodlen 23 i DTTT.

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(1) Section 126 was amended by LTTA, Schedule 23, paragraph 45, and by LDTA, Schedule 4, paragraph 13.

(2) Section 127 was amended by the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“LTTA”), Schedule 23, paragraph 46, and by LDTA, Schedule 4, paragraph 14.

(3) Section 128 was amended by LTTA, Schedule 23, paragraph 47.

(3) Yn is-adran (3), ar ôl paragraff (b) mewnosoder—

“(c) yn achos methiant i dalu swm sy’n daladwy mewn cysylltiad â chredyd treth, diwedd y cyfnod apelio ar gyfer yr asesiad o’r swm yr asesis y gosb mewn cysylltiad ag ef.”

(4) Ar ôl is-adran (4) mewnosoder—

“(4A) Yn is-adran (2)(c), mae i “dyddiad cosbi” yr ystyr a roddir gan adran 123A(3).”

(5) Yn is-adran (5), yn y geiriau cyn paragraff (a), hepgorer “(a) a (b)”.

**29.** Yn adran 129 o DCRhT (cosb am anghywirdeb mewn dogfen a roddir i ACC), yn is-adran (2)—

- (a) hepgorer y “neu” ar ôl paragraff (b);
- (b) ar ddiwedd paragraff (c) mewnosoder “, neu
- (d) hawliad ffug neu ormodol am gredyd treth.”

**30.** Yn adran 132 o DCRhT(1) (cosb am anghywirdeb bwriadol mewn dogfen a roddir i ACC gan berson arall), yn is-adran (2)—

- (a) hepgorer y “neu” ar ôl paragraff (b);
- (b) ar ddiwedd paragraff (c) mewnosoder “, neu
- (d) hawliad ffug neu ormodol am gredyd treth.”

**31.** Yn adran 133 o DCRhT(2) (cosb am fethu â hysbysu ynghylch tanasesiad neu danddyfarniad), ar ôl is-adran (1) mewnosoder—

“(1A) Mae person hefyd yn agored i gosb pan fo—

- (a) asesiad ACC o dan adran 55A yn tannatgan y swm y mae’n ofynnol i’r person ei dalu i ACC, 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.”

**32.—(1)** Mae adran 135 o DCRhT (refeniw posibl a gollir: y rheol arferol) wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (1), yn y geiriau ar ôl paragraff (b), ar ôl “threth ddatganoledig” mewnosoder “neu gredyd treth”.

(3) In subsection (3), after paragraph (b) insert—

“(c) in the case of a failure to pay an amount payable in respect of a tax credit, the end of the appeal period for the assessment of the amount in respect of which the penalty is assessed.”

(4) After subsection (4) insert—

“(4A) In subsection (2)(c), “penalty date” has the meaning given by section 123A(3).”

(5) In subsection (5) omit “(a) and (b)”.

**29.** In section 129 of TCMA (penalty for inaccuracy in document given to WRA), in subsection (2)—

- (a) omit the “or” after paragraph (b);
- (b) at the end of paragraph (c) insert “, or
- (d) a false or inflated claim for a tax credit.”

**30.** In section 132 of TCMA(1) (penalty for deliberate inaccuracy in document given to WRA by another person), in subsection (2)—

- (a) omit the “or” after paragraph (b);
- (b) at the end of paragraph (c) insert “, or
- (d) a false or inflated claim for a tax credit.”

**31.** In section 133 of TCMA(2) (penalty for failure to notify under-assessment or under-determination), after subsection (1) insert—

“(1A) A person is also liable to a penalty where—

- (a) a WRA assessment under section 55A understates the amount that the person is required to pay to WRA, 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.”

**32.—(1)** Section 135 of TCMA (potential lost revenue: normal rule) is amended as follows.

(2) In subsection (1), after “devolved tax” insert “or tax credit”.

(1) Diwygiwyd adran 132 gan baragraff 49 o Atodlen 23 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (“DTTT”).

(2) Diwygiwyd adran 133 gan baragraff 50 o Atodlen 23 i DTTT.

(1) Section 132 was amended by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“LTTA”), Schedule 23, paragraph 49.

(2) Section 133 was amended by LTTA, Schedule 23, paragraph 50.

(3) Yn is-adran (2)—

- (a) hepgorer yr “a” ar ôl paragraff (a);
- (b) ar ddiwedd paragraff (b) mewnosoder “ac
- (c) swm y byddai wedi bod yn ofynnol i ACC ei osod yn erbyn atebolrwydd person i dreth, neu ei dalu i berson, pe na bai’r anghywirdeb neu’r tanasesiad wedi ei gywiro.”

**33.** Yn adran 136 o DCRhT (refeniw posibl a gollir: camgymeriadau lluosog) yn is-adran (2)—

- (a) yn lle “neu drafodiad”, yn y lle cyntaf y mae’n digwydd, mewnosoder “, trafodiad neu hawliad am greddyd treth”;
- (b) yn lle “neu drafodiad”, yn yr ail le y mae’n digwydd, mewnosoder “, trafodiad neu hawliad am greddyd treth”.

**34.** Yn adran 139 o DCRhT (gostwng cosb o dan Bennod 3 am ddatgelu), yn is-adran (2) —

- (a) hepgorer y “neu” ar ôl paragraff (b);
- (b) ar ôl paragraff (c) mewnosoder—
  - “(d) anghywirdeb sy’n berthnasol i hawlogaeth person i greddyd treth neu atebolrwydd person i dalu swm mewn cysylltiad â chreddyd treth,
  - (e) bod gwybodaeth ffug wedi ei darparu, neu wybodaeth wedi ei hatal, sy’n berthnasol i hawlogaeth person i greddyd treth neu atebolrwydd person i dalu swm mewn cysylltiad â chreddyd treth, neu
  - (f) methiant i ddatgelu tanasesiad mewn cysylltiad ag atebolrwydd person i dalu swm mewn cysylltiad â chreddyd treth.”

**35.** Yn adran 141 o DCRhT(1) (asesu cosbau o dan Bennod 3), yn is-adran (1), ym mharagraff (c), yn lle “neu drafodiad” rhodder “, trafodiad neu hawliad am greddyd treth”.

**36.—(1)** Mae adran 151 o DCRhT (cosb gysylltiedig â threth am fethu â chydymffurfio â hysbysiad gwybodaeth neu am<sup>□</sup>rwystro) wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (1), ym mharagraff (c)—

- (a) mae’r geiriau o “swm y dreth ddatganoledig” hyd at “y mae’n debygol o’i dalu,” yn dod yn is-baragraff (i);

(3) In subsection (2)—

- (a) omit the “and” after paragraph (a);
- (b) at the end of paragraph (b) insert “and
- (c) an amount which WRA would have been required to set off against a person’s liability to tax, or to pay to a person, had the inaccuracy or under-assessment not been corrected.”

**33.** In section 136 of TCMA (potential lost revenue: multiple errors), in subsection (2)—

- (a) for “or transaction”, in the first place it occurs, insert “, transaction or claim for tax credit”;
- (b) for “or transaction, in the second place it occurs, insert “, transaction or claim for tax credit”.

**34.** In section 139 of TCMA (reduction in penalty under Chapter 3 for disclosure), in subsection (2) —

- (a) omit the “or” after paragraph (b);
- (b) after paragraph (c) insert—
  - “(d) an inaccuracy which is relevant to a person’s entitlement to a tax credit or liability to pay an amount in respect of a tax credit,
  - (e) a supply of false information, or withholding of information, which is relevant to a person’s entitlement to a tax credit or liability to pay an amount in respect of a tax credit, or
  - (f) a failure to disclose an under-assessment in respect of a person’s liability to pay an amount in respect of a tax credit.”

**35.** In section 141 of TCMA(1) (assessment of penalties under Chapter 3), in subsection (1), in paragraph (c), for “or transaction” substitute “, transaction or claim for tax credit”.

**36.—(1)** Section 151 of TCMA (tax-related penalty for failure to comply with information notice or obstruction) is amended as follows.

(2) In subsection (1), in paragraph (c)—

- (a) the words from “the amount of devolved tax” to “is likely to pay,” become sub-paragraph (i);

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(1) Diwygiwyd adran 141 gan baragraff 51 o Atodlen 23 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017.

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(1) Section 141 was amended by Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“LTTA”), Schedule 23, paragraph 51.

- (b) ar ddiwedd yr is-baragraff hwnnw mewnosoder “neu
  - (ii) y swm y mae'r person wedi ei dalu, neu y mae'n debygol o'i dalu mewn cysylltiad â chredyd treth,”.

(3) Yn is-adran (3)—

- (a) mae'r geiriau “swm y dreth ddatganoledig” yn dod yn is-baragraff (i);
- (b) ar ddiwedd yr is-baragraff hwnnw mewnosoder “, neu
  - (ii) y swm mewn cysylltiad â chredyd treth,”.

**37.** Ar ôl adran 157A o DCRhT(1) mewnosoder—

**“Llog taliadau hwyr ar symiau sy'n daladwy mewn cysylltiad â chredyd treth**

**157B.**—(1) Mae'r adran hon yn gymwys i swm sy'n daladwy mewn cysylltiad â chredyd treth.

(2) Os na thelir y swm ar y dyddiad erbyn pryd y mae'n ofynnol ei dalu neu cyn hynny, 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) Pan fo'r swm yn daladwy o ganlyniad i asesiad ACC mewn achos sy'n ymwneud â sefyllfa a grybwyllir yn adran 55A(a) neu (b), dyddiad dechrau'r llog taliadau hwyr yw—

- (a) os hawliwyd y credyd treth o dan sylw mewn ffurflen dreth, y diwrnod ar ôl dyddiad ffeilio'r ffurflen dreth;
- (b) os hawliwyd y credyd treth o dan sylw drwy unrhyw ddull arall, y diwrnod ar ôl y diwrnod y talwyd swm sy'n hafal â'r swm i berson mewn cysylltiad â'r hawliad.

(4) Pan fo'r swm yn daladwy o ganlyniad i asesiad ACC mewn achos sy'n ymwneud â sefyllfa a grybwyllir yn adran 55A(c), dyddiad dechrau'r llog taliadau hwyr yw'r diwrnod ar ôl y diwrnod erbyn pryd yr oedd yn ofynnol talu'r swm.

- (b) at the end of that sub-paragraph insert “or

- (ii) the amount that the person has paid, or is likely to pay in respect of a tax credit,”.

(3) In subsection (3)—

- (a) the words “the amount of devolved tax” become sub-paragraph (i);
- (b) at the end of that sub-paragraph insert “, or
  - (ii) the amount in respect of a tax credit,”.

**37.** After section 157A of TCMA(1) insert—

**“Late payment interest on amounts payable in respect of tax credit**

**157B.**—(1) This section applies to an amount payable in respect of a tax credit.

(2) If the amount is not paid on or before the date by which it is required to be paid, 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) Where the amount is payable as a result of a WRA assessment in a case involving a situation mentioned in section 55A(a) or (b), the late payment interest start date is—

- (a) if the tax credit in question was claimed in a tax return, the day after the filing date for the tax return;
- (b) if the tax credit in question was claimed by any other means, the day after that on which an amount equal to the amount was paid to a person in respect of the claim.

(4) Where the amount is payable as a result of a WRA assessment in a case involving a situation mentioned in section 55A(c), the late payment interest start date is the day after that by which the amount was required to be paid.

(1) Mewnosodwyd adran 157A gan baragraff 58 o Atodlen 23 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017.

(1) Section 157A was inserted by LTTA, Schedule 23, paragraph 58.

(5) Ond pan fo adran 160 yn gymwys, dyddiad dechrau'r llog taliadau hwyr at ddibenion yr adran hon yw'r dyddiad a bennir yn yr adran honno."

**38.** Yn adran 158 o DCRhT(1) (llog taliadau hwyr: atodol), yn is-adran (1), yn lle "a 157A" rhodder " , 157A a 157B".

**39.** Yn adran 160 o DCRhT (dyddiad dechrau'r llog taliadau hwyr: marwolaeth trethdalwr), yn is-adran (1), ym mharagraff (a), yn lle "person y mae swm o dreth ddatganoledig i'w godi arno neu gosb sy'n ymwneud â threth ddatganoledig i'w chodi arno" rhodder "person—

- (i) y mae swm o dreth ddatganoledig i'w godi arno neu gosb sy'n ymwneud â threth ddatganoledig i'w chodi arno, neu
- (ii) y mae'n ofynnol iddo dalu swm mewn cysylltiad â chredyd treth."

**40.—(1)** Mae adran 161 o DCRhT (llog ad-daliadau ar symiau sy'n daladwy gan ACC) wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (2)—

- (a) hepgorer y "neu" ar ôl paragraff (a);
- (b) ar ddiwedd paragraff (b) mewnosoder " , neu
- (c) swm mewn cysylltiad â chredyd treth."

(3) Yn is-adran (4), ym mharagraff (b), yn lle "(2)(a) neu (b)" rhodder "(2)(a), (b) neu (c)".

**41.** Yn adran 164 o DCRhT (ystyr "swm perthnasol" yn Rhan 7), ar ôl paragraff (d) mewnosoder—

- "(e) swm sy'n daladwy mewn cysylltiad â chredyd treth;
- (f) llog ar swm sy'n daladwy mewn cysylltiad â chredyd treth."

**42.—(1)** Mae adran 169 o DCRhT(2) (achosion yn llys yr ynadon) wedi ei diwygio fel a ganlyn.

(2) Yn is-adran (4)—

- (a) ar ôl "neu'n gosb" mewnosoder "neu'n swm sy'n daladwy mewn cysylltiad â chredyd treth";
- (b) yn lle "neu'r gosb" rhodder " , y gosb neu'r swm arall".

(5) But where section 160 applies, the late payment interest start date for the purposes of this section is the date specified in that section."

**38.** In section 158 of TCMA(1) (late payment interest: supplementary, in subsection (1), for "and 157A" substitute " , 157A and 157B".

**39.** In section 160 of TCMA (late payment interest start date: death of taxpayer), in subsection (1), in paragraph (a), for "chargeable to an amount of devolved tax or penalty relating to devolved tax" substitute "who is—

- (i) chargeable to an amount of devolved tax or penalty relating to devolved tax, or
- (ii) required to pay an amount in respect of a tax credit,".

**40.—(1)** Section 161 of TCMA (repayment interest on amounts payable by WRA) is amended as follows.

(2) In subsection (2)—

- (a) omit the "or" after paragraph (a);
- (b) at the end of paragraph (b) insert " , or
- (c) an amount in respect of a tax credit."

(3) In subsection (4), in paragraph (b), for "(2)(a) or (b)" substitute "(2)(a), (b) or (c)".

**41.** In section 164 of TCMA (meaning of "relevant amount" in Part 7), after paragraph (d) insert—

- "(e) an amount payable in respect of a tax credit;
- (f) interest on an amount payable in respect of a tax credit."

**42.—(1)** Section 169 of TCMA(2) (proceedings in magistrates' court) is amended as follows.

(2) In subsection (4)—

- (a) after "a penalty" insert "or an amount payable in respect of a tax credit";
- (b) for "or penalty" substitute " , penalty or other amount".

(1) Amnewidiwyd adran 158 gan baragraff 58 o Atodlen 23 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 ("DTTT").

(2) Diwygiwyd adran 169 gan baragraff 60 o Atodlen 23 i DTTT.

(1) Section 158 was substituted by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, Schedule 23, paragraph 58.

(2) Section 169 was amended by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 ("LTTA"), Schedule 23, paragraph 60.

(3) Yn is-adran (5)—

- (a) ar ôl “neu’n gosb” mewnosoder “neu swm sy’n daladwy mewn cysylltiad â chredyd treth”;
- (b) yn lle “neu’r gosb” rhodder “, y gosb neu’r swm arall”.

43. Yn adran 172 o DCRhT(1) (penderfyniadau apeliadwy), yn is-adran (2), ar ôl paragraff (k) mewnosoder—

“(1) penderfyniad sy’n ymwneud â chredyd treth mewn cysylltiad â threth gwarediadau tirlenwi.”

44. Yn y pennawd i Bennod 3A o Ran 8 o DCRhT, ar ôl “TRETH DDATGANOLEDIG” mewnosoder “ETC”.

45. Ar ôl adran 181I(2) mewnosoder—

**“Cymhwyso’r Bennod hon i symiau sy’n daladwy mewn cysylltiad â chredyd treth**

181J.—(1) Mae’r Bennod hon yn gymwys i dalu ac adennill symiau sy’n ymwneud â chredydau treth—

- (a) fel pe bai cyfeiriadau at swm o dreth ddatganoledig (gan gynnwys symiau o dreth gwarediadau tirlenwi) yn gyfeiriadau at swm sy’n daladwy mewn cysylltiad â chredyd treth,
- (b) fel pe bai cyfeiriadau at log ar swm o dreth ddatganoledig yn gyfeiriadau at log ar swm sy’n daladwy mewn cysylltiad â chredyd treth, ac
- (c) fel pe bai cyfeiriadau at dreth ddatganoledig yn cael ei chodi neu i’w chodi ar berson yn gyfeiriadau at swm sy’n daladwy gan berson mewn cysylltiad â chredyd treth.”

46. Yn adran 183A o DCRhT(3) (atal ad-daliad pan fo apêl bellach yn yr arfaeth), yn is-adran (1), ym mharagraff (a)—

- (a) mae’r geiriau o “bod ACC i ad-dalu” i “gan berson,” yn dod yn is-baragraff (i);

(3) In subsection (5)—

- (a) after “a penalty” insert “or on an amount payable in respect of a tax credit”;
- (b) for “or penalty” substitute “, penalty or other amount”.

43. In section 172 of TCMA(1) (appealable decisions), in subsection (2), after paragraph (k) insert—

“(1) a decision relating to a tax credit in respect of landfill disposals tax.”

44. In the heading to Chapter 3A of Part 8 of TCMA, after “DEVOLVED TAX” INSERT “ETC”.

45. After section 181I(2) insert—

**“Application of this Chapter to amounts payable in respect of tax credit**

181J.—(1) This Chapter applies to the payment and recovery of amounts relating to tax credits—

- (a) as if references to an amount of devolved tax (including amounts of landfill disposals tax) were references to an amount payable in respect of a tax credit,
- (b) as if references to interest on an amount of devolved tax were references to interest on an amount payable in respect of a tax credit, and
- (c) as if references to devolved tax being charged or chargeable on a person were references to an amount being payable by a person in respect of a tax credit.”

46. In section 183A of TCMA(3) (suspension of repayment pending further appeal), in subsection (1), in paragraph (a)—

- (a) the words from “an amount” to “repaid by WRA,” become sub-paragraph (i);

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(1) Diwygiwyd adran 172(2) gan baragraff 62 o Atodlen 23 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (“DTTT”) a chan adrannau 24, 38, 58 a 80 o DTGT a pharagraff 16 o Atodlen 4 iddi.

(2) Mewnosodwyd Pennod 3A (gan gynnwys adran 181I) gan baragraff 63 o Atodlen 23 i DTTT.

(3) Mewnosodwyd adran 183A gan baragraff 65 o Atodlen 23 i DTTT.

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(1) Section 172(2) was amended by LTTA, Schedule 23, paragraph 62, and by LDTA, sections 24, 38, 58 and 80 and Schedule 4, paragraph 16.

(2) Chapter 3A (including section 181I) was inserted by LTTA, Schedule 23, paragraph 63.

(3) Section 183A was inserted by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (“LTTA”), Schedule 23, paragraph 65.



- (b) ar ôl yr is-baragraff hwnnw mewnosoder “neu  
(ii) bod swm a dalwyd gan berson  
mewn cysylltiad â chredyd treth  
i’w ad-dalu gan ACC;”.

**47.** Yn adran 192 o DCRhT(1) (dehongli), yn is-  
adran (2), mewnosoder yn y man priodol —

“ystyr “credyd treth” (“*tax credit*”) yw  
credyd treth o dan reoliadau a wneir o dan  
adran 54 o DTGT;”.

**48.** Yn adran 193 o DCRhT(2) (mynegai o  
ymadroddion a ddiffinnir), mewnosoder yn y man  
priodol—

- (b) after that sub-paragraph insert “or

- (ii) an amount paid by a person in  
respect of a tax credit is to be  
repaid by WRA;”.

**47.** In section 192 of TCMA(1) (interpretation), in  
subsection (2), insert at the appropriate place —

““tax credit” (“*credyd treth*”) means a tax  
credit under regulations made under section  
54 of LDTA;”.

**48.** In section 193 of TCMA(2) (index of defined  
expressions), insert at the appropriate place—

Credyd treth (“ <i>tax credit</i> ”)	adran 192(2)
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Tax credit (“ <i>credyd treth</i> ”)	section 192(2)
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(1) Diwygiwyd adran 192 gan baragraff 70 o Atodlen 23 i Ddeddf  
Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig  
(Cymru) 2017 (“DTTT”), a chan baragraff 19 o Atodlen 4 i DTGT.  
(2) Diwygiwyd adran 193 gan baragraff 71 o Atodlen 23 i DTTT, a  
chan baragraff 20 o Atodlen 4 i DTGT.

(1) Section 192 was amended by LTTA, Schedule 23, paragraph 70  
and by LDTA, Schedule 4, paragraph 19.  
(2) Section 193 was amended by LTTA, Schedule 23, paragraph 71  
and by LDTA, Schedule 4, paragraph 20.





