

HYSBYSIAD YNGHYLCH GWELLIANNAU

NOTICE OF AMENDMENTS

Cyflwynwyd ar 2 Gorffennaf 2024
Tabled on 2 July 2024

Bil Cyllid Llywodraeth Leol (Cymru)

Local Government Finance (Wales) Bill

Peter Fox

3

Section 5, page 6, after line 17, insert –

‘Duty to consult before conferring or withdrawing reliefs

8D The Welsh Ministers must consult such persons as they think appropriate before making regulations under Part 3A of this Schedule where the purpose of those regulations is to confer or withdraw a relief in relation to a hereditament in Wales.”.

Adran 5, tudalen 6, ar ôl llinell 17, mewnosoder –

‘Duty to consult before conferring or withdrawing reliefs

8D The Welsh Ministers must consult such persons as they think appropriate before making regulations under Part 3A of this Schedule where the purpose of those regulations is to confer or withdraw a relief in relation to a hereditament in Wales.”.

Peter Fox

4

Section 5, page 7, after line 33, insert –

‘Duty to consult before conferring or withdrawing reliefs

2D The Welsh Ministers must consult such persons as they think appropriate before making regulations under Part 2A of this Schedule where the purpose of those regulations is to confer or withdraw a relief in relation to a hereditament in Wales.’.



Adran 5, tudalen 7, ar ôl llinell 33, mewnosoder –

‘Duty to consult before conferring or withdrawing reliefs

2D The Welsh Ministers must consult such persons as they think appropriate before making regulations under Part 2A of this Schedule where the purpose of those regulations is to confer or withdraw a relief in relation to a hereditament in Wales.’

Peter Fox

5

Section 5, page 9, after line 18, insert –

‘Duty to consult before conferring or withdrawing reliefs

4D The Welsh Ministers must consult such persons as they think appropriate before making regulations under Part 2A of this Schedule where the purpose of those regulations is to confer or withdraw a relief in relation to a hereditament in Wales.”;’.

Adran 5, tudalen 9, ar ôl llinell 18, mewnosoder –

‘Duty to consult before conferring or withdrawing reliefs

4D The Welsh Ministers must consult such persons as they think appropriate before making regulations under Part 2A of this Schedule where the purpose of those regulations is to confer or withdraw a relief in relation to a hereditament in Wales.”;’.

Peter Fox

6

Section 6, page 10, line 7, leave out ‘as follows’ and insert ‘in accordance with subsections (2) and (3)’.

Adran 6, tudalen 10, llinell 7, hepgorer ‘fel a ganlyn’ a mewnosoder ‘yn unol ag is-adrannau (2) a (3)’.

Peter Fox

7

Section 6, page 11, after line 27, insert –

- ‘(4) The Welsh Ministers must publish guidance on how a billing authority in Wales should exercise its functions in paragraph 2(3)(b) of Schedule 4ZB to the 1988 Act.
- (5) The Welsh Ministers must consult with each billing authority in Wales before publishing guidance under subsection ([*the first subsection to be inserted by this amendment*]).
- (6) Guidance under subsection ([*the first subsection to be inserted by this amendment*]) must be published before 1 April 2025.
- (7) The Welsh Ministers may revise the guidance published in accordance with subsection ([*the first subsection to be inserted by this amendment*]), and if they do so, they must publish the revised guidance.

- (8) A billing authority in Wales must have regard to any guidance published by the Welsh Ministers under this section.’

Adran 6, tudalen 11, ar ôl llinell 27, mewnosoder –

- (4) Rhaid i Weinidogion Cymru gyhoeddi canllawiau ar sut y dylai awdurdod bilio yng Nghymru arfer ei swyddogaethau ym mharagraff 2(3)(b) o Atodlen 4ZB i Ddeddf 1988.
- (5) Rhaid i Weinidogion Cymru ymgynghori â phob awdurdod bilio yng Nghymru cyn cyhoeddi canllawiau o dan is-adran ([*yr is-adran gyntaf i’w mewnosod gan y gwelliant hwn*]).
- (6) Rhaid cyhoeddi’r canllawiau o dan is-adran ([*yr is-adran gyntaf i’w mewnosod gan y gwelliant hwn*]) cyn 1 Ebrill 2025.
- (7) Caiff Gweinidogion Cymru ddiwygio’r canllawiau a gyhoeddir yn unol ag is-adran ([*yr is-adran gyntaf i’w mewnosod gan y gwelliant hwn*]), ac os byddant yn gwneud hynny, rhaid iddynt gyhoeddi’r canllawiau diwygiedig.
- (8) Rhaid i awdurdod bilio yng Nghymru roi sylw i unrhyw ganllawiau a gyhoeddir gan Weinidogion Cymru o dan yr adran hon.’

Peter Fox

8

Section 9, page 12, after line 21, insert –

‘Duty to consult before conferring or withdrawing exemption: Wales

20B The Welsh Ministers must consult such persons as they think appropriate before making regulations under paragraph 20A(1) where the purpose of those regulations is to confer or withdraw an exemption from the chargeable amount for a chargeable day.’’.

Adran 9, tudalen 12, ar ôl llinell 21, mewnosoder –

‘Duty to consult before conferring or withdrawing exemption: Wales

20B The Welsh Ministers must consult such persons as they think appropriate before making regulations under paragraph 20A(1) where the purpose of those regulations is to confer or withdraw an exemption from the chargeable amount for a chargeable day.’’.

Peter Fox

9

Section 10, page 15, after line 27, insert –

- (6) The Welsh Ministers must provide by regulations under this paragraph for the non-domestic rating multiplier for a chargeable financial year in respect of –
- (a) a specified description of hereditaments on local non-domestic rating lists by reference to the rateable values shown in the lists as regards those hereditaments, and
 - (b) an amount (or amounts) of a rateable value shown against the name of a designated person in the central non-domestic rating list,

to be calculated in accordance with the formula in paragraph A16(1) in the circumstance specified in sub-paragraph (*[the second subparagraph to be inserted by this amendment]*).

- (7) The specified circumstance is that N is a number prescribed by the Welsh Ministers in regulations under sub-paragraph 2(b) which is less than “1”.

Adran 10, tudalen 15, ar ôl llinell 27, mewnosoder –

- (6) The Welsh Ministers must provide by regulations under this paragraph for the non-domestic rating multiplier for a chargeable financial year in respect of –

- (a) a specified description of hereditaments on local non-domestic rating lists by reference to the rateable values shown in the lists as regards those hereditaments, and
- (b) an amount (or amounts) of a rateable value shown against the name of a designated person in the central non-domestic rating list,

to be calculated in accordance with the formula in paragraph A16(1) in the circumstance specified in sub-paragraph (*[yr ail is-baragraff i'w fewnosod gan y gwelliant hwn]*).

- (7) The specified circumstance is that N is a number prescribed by the Welsh Ministers in regulations under sub-paragraph 2(b) which is less than “1”.

Peter Fox

10

Section 10, page 15, after line 27, insert –

- (6) The Welsh Ministers must consult such persons as they think appropriate before making regulations under this paragraph.

Adran 10, tudalen 15, ar ôl llinell 27, mewnosoder –

- (6) The Welsh Ministers must consult such persons as they think appropriate before making regulations under this paragraph.

Peter Fox

11

Section 14, page 24, after line 29, insert –

- (6) No motion may be moved in Senedd Cymru for a resolution to approve a statutory instrument containing regulations under the provisions specified in subsection (*[the second subsection to be inserted by this amendment]*) during the period of 60 days beginning with the day on which the instrument is laid before Senedd Cymru under subsection (5).

- (7) For the purposes of subsection (*[the first subsection to be inserted by this amendment]*) the specified provisions are –

- (a) section 63H(1)(a);

- (b) in Schedule 4ZA –
 - (i) paragraphs 8A(2)(b)(i) and 8B(2) where the purpose of those regulations is to confer or withdraw a relief in relation to a hereditament in Wales;
 - (ii) paragraph 8C where those regulations amend or repeal any provision in Parts 2 and 3 of Schedule 4ZA for the purpose of withdrawing, in relation to a hereditament in Wales, a relief set out in those Parts;
- (c) in Schedule 4ZB –
 - (i) paragraphs 2A(2)(b)(i) and 2B(2) where the purpose of those regulations is to confer or withdraw a relief in relation to a hereditament in Wales;
 - (ii) paragraph 2C where those regulations amend or repeal any provision in Part 2 of Schedule 4ZB for the purpose of withdrawing, in relation to a hereditament in Wales, a relief set out in that Part;
- (d) paragraph 20A(1) of Schedule 5 where the purpose of those regulations is to confer or withdraw an exemption from the chargeable amount for a chargeable day;
- (e) in Schedule 5A –
 - (i) paragraphs 4A(2)(b)(i) and 4B(2) where the purpose of those regulations is to confer or withdraw a relief in relation to a hereditament in Wales;
 - (ii) paragraph 4C where those regulations amend or repeal any provision in Part 2 of Schedule 5A for the purpose of withdrawing, in relation to a hereditament in Wales, a relief set out in that Part;
- (f) paragraph A16(1) of Schedule 7.
- (8) In calculating the period mentioned in subsection (*[the first subsection to be insert by this amendment]*), no account is to be taken of any time during which Senedd Cymru is –
 - (a) dissolved, or
 - (b) in recess for more than four days.’.

Adran 14, tudalen 24, ar ôl llinell 29, mewnosoder –

- ‘(6) No motion may be moved in Senedd Cymru for a resolution to approve a statutory instrument containing regulations under the provisions specified in subsection (*[yr ail is-adran i’w mewnosod gan y gwelliant hwn]*) during the period of 60 days beginning with the day on which the instrument is laid before Senedd Cymru under subsection (5).
- (7) For the purposes of subsection (*[yr is-adran gyntaf i’w mewnosod gan y gwelliant hwn]*) the specified provisions are –
 - (a) section 63H(1)(a);
 - (b) in Schedule 4ZA –

- (i) paragraphs 8A(2)(b)(i) and 8B(2) where the purpose of those regulations is to confer or withdraw a relief in relation to a hereditament in Wales;
 - (ii) paragraph 8C where those regulations amend or repeal any provision in Parts 2 and 3 of Schedule 4ZA for the purpose of withdrawing, in relation to a hereditament in Wales, a relief set out in those Parts;
- (c) in Schedule 4ZB –
- (i) paragraphs 2A(2)(b)(i) and 2B(2) where the purpose of those regulations is to confer or withdraw a relief in relation to a hereditament in Wales;
 - (ii) paragraph 2C where those regulations amend or repeal any provision in Part 2 of Schedule 4ZB for the purpose of withdrawing, in relation to a hereditament in Wales, a relief set out in that Part;
- (d) paragraph 20A(1) of Schedule 5 where the purpose of those regulations is to confer or withdraw an exemption from the chargeable amount for a chargeable day;
- (e) in Schedule 5A –
- (i) paragraphs 4A(2)(b)(i) and 4B(2) where the purpose of those regulations is to confer or withdraw a relief in relation to a hereditament in Wales;
 - (ii) paragraph 4C where those regulations amend or repeal any provision in Part 2 of Schedule 5A for the purpose of withdrawing, in relation to a hereditament in Wales, a relief set out in that Part;
- (f) paragraph A16(1) of Schedule 7.
- (8) In calculating the period mentioned in subsection (*[yr is-adran gyntaf i'w mewnosod gan y gwelliant hwn]*), no account is to be taken of any time during which Senedd Cymru is –
- (a) dissolved, or
 - (b) in recess for more than four days.'

Peter Fox

12

Section 18, page 28, after line 13, insert –

- '(4E) No motion may be moved in Senedd Cymru for a resolution to approve a statutory instrument containing regulations under subsection (4C)(b)(ii) during the period of 60 days beginning with the day on which the instrument is laid before Senedd Cymru under subsection (4D).
- (4F) In calculating the period mentioned in subsection (*[the first subsection to be inserted by this amendment]*), no account is to be taken of any time during which Senedd Cymru is –

- (a) dissolved, or
- (b) in recess for more than four days.”’.

Adran 18, tudalen 28, ar ôl llinell 13, mewnosoder –

- ‘(4E) No motion may be moved in Senedd Cymru for a resolution to approve a statutory instrument containing regulations under subsection (4C)(b)(ii) during the period of 60 days beginning with the day on which the instrument is laid before Senedd Cymru under subsection (4D).
- (4F) In calculating the period mentioned in subsection (*[yr is-adran gyntaf i’w mewnosod gan y gwelliant hwn]*), no account is to be taken of any time during which Senedd Cymru is –
 - (a) dissolved, or
 - (b) in recess for more than four days.”’.

Peter Fox

13

Section 18, page 28, after line 13, insert –

- ‘(4E) The Welsh Ministers must consult such persons as they think appropriate before making regulations under subsection (4C)(b)(ii).”’.

Adran 18, tudalen 28, ar ôl llinell 13, mewnosoder –

- ‘(4E) The Welsh Ministers must consult such persons as they think appropriate before making regulations under subsection (4C)(b)(ii).”’.

Peter Fox

14

Section 18, page 29, after line 39, insert –

- ‘(7) But regulations made under this section must provide for a single person discount of at least 25%.’.

Adran 18, tudalen 29, ar ôl llinell 39, mewnosoder –

- ‘(7) But regulations made under this section must provide for a single person discount of at least 25%.’.

Peter Fox

15

Section 18, page 30, after line 3, insert –

- ‘(8) No motion may be moved in Senedd Cymru for a resolution to approve a statutory instrument containing regulations under this section during the period of 60 days beginning with the day on which the instrument is laid before Senedd Cymru under subsection (7).
- (9) But subsection (*[the first subsection to be inserted by this amendment]*) does not apply to regulations which only contain provision varying the amount of a discount already prescribed in regulations under this section.

- (10) In calculating the period mentioned in subsection (*[the first subsection to be inserted by this amendment]*), no account is to be taken of any time during which Senedd Cymru is –
- (a) dissolved, or
 - (b) in recess for more than four days.’.

Adran 18, tudalen 30, ar ôl llinell 3, mewnosoder –

- ‘(8) No motion may be moved in Senedd Cymru for a resolution to approve a statutory instrument containing regulations under this section during the period of 60 days beginning with the day on which the instrument is laid before Senedd Cymru under subsection (7).
- (9) But subsection (*[yr is-adran gyntaf i’w mewnosod gan y gwelliant hwn]*) does not apply to regulations which only contain provision varying the amount of a discount already prescribed in regulations under this section.
- (10) In calculating the period mentioned in subsection (*[yr is-adran gyntaf i’w mewnosod gan y gwelliant hwn]*), no account is to be taken of any time during which Senedd Cymru is –
- (a) dissolved, or
 - (b) in recess for more than four days.’.

Peter Fox

16

Section 18, page 30, after line 3, insert –

- ‘(8) The Welsh Ministers must consult such persons as they think appropriate before making regulations under this section.
- (9) But the duty to consult in subsection (*[the first subsection to be inserted by this amendment]*) does not apply to regulations which only contain provision varying the amount of a discount already prescribed in regulations under this section.’.

Adran 18, tudalen 30, ar ôl llinell 3, mewnosoder –

- ‘(8) The Welsh Ministers must consult such persons as they think appropriate before making regulations under this section.
- (9) But the duty to consult in subsection (*[yr is-adran gyntaf i’w mewnosod gan y gwelliant hwn]*) does not apply to regulations which only contain provision varying the amount of a discount already prescribed in regulations under this section.’.

Peter Fox

17

Section 18, page 30, after line 10, insert –

- ‘(2) The Welsh Ministers must consult such persons as they think appropriate before making regulations under subsection (1).’.

Adran 18, tudalen 30, ar ôl llinell 10, mewnosoder –

- ‘(2) The Welsh Ministers must consult such persons as they think appropriate before making regulations under subsection (1).’.

Peter Fox

18

Section 18, page 30, after line 35, insert –

- ‘(8) No motion may be moved in Senedd Cymru for a resolution to approve a statutory instrument containing regulations under this section during the period of 60 days beginning with the day on which the instrument is laid before Senedd Cymru under subsection (7).
- (9) In calculating the period mentioned in subsection (*[the first subsection to be inserted by this amendment]*), no account is to be taken of any time during which Senedd Cymru is –
- (a) dissolved, or
 - (b) in recess for more than four days.”’.

Adran 18, tudalen 30, ar ôl llinell 35, mewnosoder –

- ‘(8) No motion may be moved in Senedd Cymru for a resolution to approve a statutory instrument containing regulations under this section during the period of 60 days beginning with the day on which the instrument is laid before Senedd Cymru under subsection (7).
- (9) In calculating the period mentioned in subsection (*[yr is-adran gyntaf i’w mewnosod gan y gwelliant hwn]*), no account is to be taken of any time during which Senedd Cymru is –
- (a) dissolved, or
 - (b) in recess for more than four days.”’.

Peter Fox

19

Page 32, line 31, leave out section 20.

Tudalen 32, llinell 31, hepgorer adran 20.

Peter Fox

20

Page 35, after line 22, insert a new section –

[] Referendums relating to council tax increases

- (1) The 1992 Act is amended as follows.
- (2) In the heading of Chapter IVZA (Referendums relating to council tax increases), at the end, insert “: England”.
- (3) After Chapter IVZA, insert new chapter –

“CHAPTER IVZB

REFERENDUMS RELATING TO COUNCIL TAX INCREASES: WALES

52ZZ Power to require local referendum

- (1) The Welsh Ministers must provide by regulations for a billing authority in Wales to make arrangements to hold a referendum in the prescribed circumstance.
- (2) The prescribed circumstance is a billing authority in Wales proposing to set an amount of council tax for a financial year under section 30(1) which exceeds an increase of five percent of the amount set for the immediately preceding financial year.
- (3) Regulations under subsection (1) must provide for –
 - (a) the setting of council tax by the billing authority if a proposal is approved by a majority of persons voting in a referendum,
 - (b) the calculation and setting of council tax by the billing authority if a proposal is not approved by a majority of persons voting in a referendum, and
 - (c) the conduct of a referendum (including, among other things, the persons entitled to vote).
- (4) Regulations under this section may (among other things) amend, repeal or revoke any enactment.
- (5) Before making any regulations under this section, the Welsh Ministers must consult such persons as they think appropriate.
- (6) A statutory instrument containing regulations under this section may not be made unless a draft of the instrument has been laid before, and approved by a resolution of Senedd Cymru.
- (7) No motion may be moved in Senedd Cymru for a resolution to approve the first instrument containing regulations under this section during the period of 90 days beginning with the day on which that instrument is laid before the Senedd in accordance with subsection (6).
- (8) In calculating the periods mentioned in subsection (7), no account is to be taken of any time during which Senedd Cymru is –
 - (a) dissolved, or
 - (b) in recess for more than four days.”.

Tudalen 35, ar ôl llinell 22, mewnosoder adran newydd –

[] Refferenda sy’n ymwneud â chynnydd yn y dreth gyngor

- (1) Mae Deddf 1992 wedi ei diwygio fel a ganlyn.
- (2) Ym mhennawd Pennod IVZA (Refferenda sy’n ymwneud â chynnydd yn y dreth gyngor), ar y diwedd, mewnosoder “: England”.
- (3) Ar ôl Pennod IVZA, mewnosoder pennod newydd –

“CHAPTER IVZB

REFERENDUMS RELATING TO COUNCIL TAX INCREASES: WALES

52ZZ Power to require local referendum

- (1) The Welsh Ministers must provide by regulations for a billing authority in Wales to make arrangements to hold a referendum in the prescribed circumstance.
- (2) The prescribed circumstance is a billing authority in Wales proposing to set an amount of council tax for a financial year under section 30(1) which exceeds an increase of five percent of the amount set for the immediately preceding financial year.
- (3) Regulations under subsection (1) must provide for –
 - (a) the setting of council tax by the billing authority if a proposal is approved by a majority of persons voting in a referendum,
 - (b) the calculation and setting of council tax by the billing authority if a proposal is not approved by a majority of persons voting in a referendum, and
 - (c) the conduct of a referendum (including, among other things, the persons entitled to vote).
- (4) Regulations under this section may (among other things) amend, repeal or revoke any enactment.
- (5) Before making any regulations under this section, the Welsh Ministers must consult such persons as they think appropriate.
- (6) A statutory instrument containing regulations under this section may not be made unless a draft of the instrument has been laid before, and approved by a resolution of Senedd Cymru.
- (7) No motion may be moved in Senedd Cymru for a resolution to approve the first instrument containing regulations under this section during the period of 90 days beginning with the day on which that instrument is laid before the Senedd in accordance with subsection (6).
- (8) In calculating the periods mentioned in subsection (7), no account is to be taken of any time during which Senedd Cymru is –
 - (a) dissolved, or
 - (b) in recess for more than four days.”.

Peter Fox

21

Page 35, after line 24, insert a new section –

‘[] Review of operation and effect of relevant powers

- (1) The Welsh Ministers must –
 - (a) review the operation and effect of the relevant powers, and
 - (b) publish the conclusions of that review before 1 January 2030.

- (2) A review under this section must include an assessment by the Welsh Ministers of alternative legislative mechanisms for making changes to Welsh legislation relating to local taxes to fund local authority expenditure.
- (3) In undertaking a review under this section, the Welsh Ministers must consult Senedd Cymru and other such persons as they consider appropriate.
- (4) In this section the relevant powers means the powers of the Welsh Ministers to make regulations in the 1988 Act and the 1992 Act inserted by sections 5, 9, 10, 13 and 18 of this Act.’.

Tudalen 35, ar ôl llinell 24, mewnosoder adran newydd –

[] Adolygu gweithrediad ac effaith y pwerau perthnasol

- (1) Rhaid i Weinidogion Cymru –
 - (a) adolygu gweithrediad ac effaith y pwerau perthnasol, a
 - (b) cyhoeddi casgliadau’r adolygiad hwnnw cyn 1 Ionawr 2030.
- (2) Rhaid i adolygiad o dan yr adran hon gynnwys asesiad gan Weinidogion Cymru o feganweithiau deddfwriaethol amgen ar gyfer gwneud newidiadau i ddeddfwriaeth Cymru sy’n ymwneud â threthi lleol i ariannu gwariant awdurdodau lleol.
- (3) Wrth gynnal adolygiad o dan yr adran hon, rhaid i Weinidogion Cymru ymgynghori â Senedd Cymru ac unrhyw bersonau eraill y maent yn ystyried eu bod yn briodol.
- (4) Yn yr adran hon, ystyr y pwerau perthnasol yw pwerau Gweinidogion Cymru i wneud rheoliadau yn Neddf 1988 a Deddf 1992 sydd wedi eu mewnosod gan adrannau 5, 9, 10, 13 a 18 o’r Ddeddf hon.’.

Peter Fox

22

Section 22, page 35, after line 28, insert –

““billing authority” (“*awdurdod bilio*”) has the meaning given by section 144(2) of the 1988 Act.’.

Adran 22, tudalen 35, ar ôl llinell 26, mewnosoder –

‘mae i “awdurdod bilio” yr ystyr a roddir i “billing authority” gan adran 144(2) o Ddeddf 1988;’.

Peter Fox

23

Section 24, page 36, line 11, after ‘1,’, insert ‘6([*the first subsection to be inserted by amendment 7*]) to ([*fifth subsection to be inserted by amendment 7*]),’.

Adran 24, tudalen 36, llinell 12, ar ôl ‘1,’, mewnosoder ‘6 ([*yr is-adran gyntaf i’w mewnosod gan welliant 7*]) i ([*y bumed is-adran i’w mewnosod gan welliant 7*]),’.

Peter Fox

24

Section 24, page 36, line 11, after ‘16,’, insert ‘[*the section to be inserted by amendment 21*],’.

Adran 24, tudalen 36, llinell 12, ar ôl ‘16,’, mewnosoder ‘[*yr adran i’w mewnosod gan welliant 21*],’.

Peter Fox 25

Section 24, page 36, line 34, leave out ‘6’ and insert ‘6(1) to (3)’.

Adran 24, tudalen 36, llinell 35, hepgorer ‘6’ a mewnosoder ‘6(1) i (3)’.

Peter Fox 26

Section 24, page 36, after line 34, insert –

‘(c) section [*the section to be inserted by amendment 20*].’.

Adran 24, tudalen 36, ar ôl llinell 35, mewnosoder –

‘(c) adran [*yr adran i’w mewnosod gan welliant 20*].’.

Peter Fox 27

Section 24, page 37, after line 11, insert –

‘() But the Welsh Ministers may not make a statutory instrument containing an order bringing section 12 into force unless a draft of the instrument has been laid before, and approved by a resolution of, Senedd Cymru.’.

Adran 24, tudalen 37, ar ôl llinell 11, mewnosoder –

‘() Ond ni chaiff Gweinidogion Cymru wneud offeryn statudol sy’n cynnwys gorchymyn sy’n dod ag adran 12 i rym oni bai bod drafft o’r offeryn wedi ei osod gerbron Senedd Cymru, ac wedi ei gymeradwyo ganddi drwy benderfyniad.’.