

# HYSBYSIAD YNGHYLCH GWELLIANNAU

## NOTICE OF AMENDMENTS

Cyflwynwyd ar 2 Mai 2025  
Tabled on 2 May 2025

### Bil Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) Visitor Accommodation (Register and Levy) Etc. (Wales) Bill

<b>Mark Drakeford</b>	53
Section 1, page 1, line 13, leave out 'Ministers' and insert 'Revenue Authority'. Adran 1, tudalen 1, llinell 14, hepgorer 'Weinidogion' a mewnosoder 'Awdurdod Cyllid'.	
<b>Mark Drakeford</b>	54
Section 2, page 2, line 4, leave out 'campsite, caravan site'. Adran 2, tudalen 2, llinell 3, hepgorer 'safle gwersylla, safle carafannau'.	
<b>Mark Drakeford</b>	55
Section 2, page 2, line 9, leave out 'made available' and insert 'offered'. Adran 2, tudalen 2, llinell 8, hepgorer 'roi ar gael' a mewnosoder 'gynnig'.	
<b>Mark Drakeford</b>	56
Section 2, page 2, line 13, leave out 'made available' and insert 'offered'. Adran 2, tudalen 2, llinell 12, hepgorer 'roi ar gael' a mewnosoder 'gynnig'.	
<b>Mark Drakeford</b>	57
Section 2, page 2, line 16, leave out 'made available' and insert 'offered'. Adran 2, tudalen 2, llinell 14, hepgorer 'roi ar gael' a mewnosoder 'gynnig'.	

**Mark Drakeford**

58

Section 2, page 2, after line 20, insert –

- ( ) a pitch or area provided for a mobile home, vessel or other vehicle that is permanently or semipermanently situated in one place;’.

Adran 2, tudalen 2, ar ôl llinell 18, mewnosoder –

- ( ) yn llain neu’n ardal a ddarperir ar gyfer cartref symudol, llestr neu gerbyd arall sydd wedi ei leoli neu ei lleoli’n barhaol neu’n lled-barhaol mewn un lle;’.

**Mark Drakeford**

59

Section 2, page 2, line 23, leave out ‘made available on a short-term basis if it is made available for stays of 31 nights or less’ and insert ‘offered on a short-term basis if the visitor accommodation provider offers to provide the accommodation for stays of 31 nights or less (and for that purpose, it does not matter whether the nights are consecutive)’.

Adran 2, tudalen 2, llinell 21, hepgorer ‘rhoddir llety ar gael ar sail tymor byr os rhoddir ef ar gael ar gyfer arosiadau o 31 o nosweithiau neu lai na hynny’ a mewnosoder ‘cynnigir llety ar sail tymor byr os yw’r darparwr llety ymwelwyr yn cynnig darparu’r llety ar gyfer arosiadau o 31 o nosweithiau neu lai na hynny (ac at y diben hwnnw, nid oes gwahaniaeth a yw’r nosweithiau yn olynol)’.

**Mark Drakeford**

60

Section 2, page 3, line 7, after ‘description’, insert ‘(including accommodation provided at premises of a description specified in the regulations)’.

Adran 2, tudalen 3, llinell 8, ar ôl ‘penodol’, mewnosoder ‘(gan gynnwys llety a ddarperir mewn mangre o ddisgrifiad a bennir yn y rheoliadau)’.

**Mark Drakeford**

61

Section 3, page 3, after line 22, insert –

( ) In this Act –

- (a) “offers to provide”, in relation to visitor accommodation, includes advertising or otherwise marketing the accommodation, or otherwise making any person aware that the accommodation is available for stays;
- (b) references to a “visitor accommodation provider” (or a “VAP”) include, unless the context requires otherwise, a person registered under Part 2 of this Act, regardless of whether that person falls within subsection (2) at any given time.’.

Adran 3, tudalen 3, ar ôl llinell 26, mewnosoder –

( ) Yn y Ddeddf hon –

- (a) mae “yn cynnig darparu”, mewn perthynas â llety ymwelwyr, yn cynnwys hysbysebu’r llety neu ei farchnata fel arall, neu wneud unrhyw berson yn ymwybodol fel arall fod y llety ar gael ar gyfer arosiadau;



- (b) mae cyfeiriadau at “darparwr llety ymwelwyr” (neu “DLIY”) yn cynnwys, oni bai bod y cyd-destun yn mynnu fel arall, berson sydd wedi ei gofrestru o dan Ran 2 o’r Ddeddf hon, ni waeth a yw’r person hwnnw yn dod o fewn is-adran (2) ar unrhyw adeg benodol.’.

**Mark Drakeford**

**62**

Page 3, line 25, leave out section 4 and insert –

**[ ] Register of visitor accommodation providers**

- (1) The Welsh Revenue Authority (“WRA”) must establish and maintain a register of visitor accommodation providers (“the register”).
- (2) Schedule [*Schedule to be inserted by amendment 141*] makes provision about the information to be contained in a visitor accommodation provider’s entry in the register.
- (3) The register may contain any other information WRA considers appropriate.
- (4) WRA must publish, subject to subsection (5) and in such manner as WRA considers appropriate, the information contained in the register by virtue of Schedule [*Schedule to be inserted by amendment 141*].
- (5) WRA must not publish –
  - (a) the name of a visitor accommodation provider (“VAP”) –
    - (i) who is an individual (including any individual who is a member of a partnership that is a VAP), and
    - (ii) who is registered only in respect of premises that are that individual’s sole or main residence,  
unless that individual consents to the publication or the individual’s forename and surname are part of the individual’s business name;
  - (b) the business address (within the meaning of Schedule [*Schedule to be inserted by amendment 141*] ) of a VAP, unless –
    - (i) the VAP consents to the publication, or
    - (ii) the address is of premises at which the VAP provides or offers to provide visitor accommodation.
- (6) WRA may publish, in such manner as WRA considers appropriate, information contained in the register by virtue of subsection (3); but WRA may not publish information under this subsection if WRA is prohibited from publishing that information by any enactment or rule of law.
- (7) In this Part –
  - (a) “registered” means registered in the register, and
  - (b) a reference to premises at which a person or VAP provides, or offers to provide, visitor accommodation is a reference to premises –
    - (i) in Wales,
    - (ii) at which the person or VAP, in the course of trade or business, provides or offers to provide visitor accommodation, and
    - (iii) occupied by the person or VAP.’.



Tudalen 3, llinell 29, hepgorer adran 4 a mewnosoder –

**[1] Cofrestr o ddarparwyr llety ymwelwyr**

- (1) Rhaid i Awdurdod Cyllid Cymru (“ACC”) sefydlu a chynnal cofrestr o ddarparwyr llety ymwelwyr (“y gofrestr”).
- (2) Mae Atodlen [Atodlen i’w mewnosod gan welliant 141] yn gwneud darpariaeth ynghylch yr wybodaeth sydd i’w chynnwys yng nghofnod darparwr llety ymwelwyr yn y gofrestr.
- (3) Caiff y gofrestr gynnwys unrhyw wybodaeth arall y mae ACC yn ystyried ei bod yn briodol.
- (4) Rhaid i ACC gyhoeddi, yn ddarostyngedig i is-adran (5) ac mewn unrhyw fodd y mae ACC yn ystyried ei fod yn briodol, yr wybodaeth a gynhwysir yn y gofrestr yn rhinwedd Atodlen [Atodlen i’w mewnosod gan welliant 141].
- (5) Ni chaiff ACC gyhoeddi –
  - (a) enw darparwr llety ymwelwyr (“DLIY”) –
    - (i) sy’n unigolyn (gan gynnwys unrhyw unigolyn sy’n aelod o bartneriaeth sy’n DLIY), a
    - (ii) nad yw wedi ei gofrestru ond mewn cysylltiad â mangre sy’n unig breswylfa neu’n brif breswylfa’r unigolyn hwnnw,  
oni bai bod yr unigolyn hwnnw yn cydsynio i’w enw gael ei gyhoeddi neu fod enw cyntaf a chyfenw’r unigolyn yn rhan o enw busnes yr unigolyn;
  - (b) cyfeiriad busnes (o fewn ystyr Atodlen [Atodlen i’w mewnosod gan welliant 141]) DLIY, oni bai –
    - (i) bod y DLIY yn cydsynio i’w gyfeiriad busnes gael ei gyhoeddi, neu
    - (ii) bod y cyfeiriad yn gyfeiriad mangre lle y mae’r DLIY yn darparu, neu’n cynnig darparu, llety ymwelwyr.
- (6) Caiff ACC gyhoeddi, mewn unrhyw fodd y mae ACC yn ystyried ei fod yn briodol, wybodaeth a gynhwysir yn y gofrestr yn rhinwedd is-adran (3); ond ni chaiff ACC gyhoeddi gwybodaeth o dan yr is-adran hon os gwaherddir ACC rhag cyhoeddi’r wybodaeth honno drwy unrhyw ddeddfiad neu unrhyw reol gyfreithiol.
- (7) Yn y Rhan hon –
  - (a) ystyr “cofrestredig” yw cofrestredig yn y gofrestr, a
  - (b) mae cyfeiriad at fangre lle y mae person neu DLIY yn darparu, neu’n cynnig darparu, llety ymwelwyr yn gyfeiriad at fangre –
    - (i) yng Nghymru,
    - (ii) lle y mae’r person neu’r DLIY, yng nghwrs masnach neu fusnes, yn darparu, neu’n cynnig darparu, llety ymwelwyr, a
    - (iii) a feddiennir gan y person neu’r DLIY.’.

Mark Drakeford

63

Section 5, page 4, line 13, leave out ‘under this Part in respect of each premises in Wales’ and insert ‘in respect of the premises’.

Adran 5, tudalen 4, llinell 14, hepgorer ‘o dan y Rhan hon mewn cysylltiad â phob mangre yng Nghymru’ a mewnosoder ‘mewn cysylltiad â phob mangre’.

**Mark Drakeford** **64**

Section 5, page 4, line 15, leave out ‘purposes of exempting a VAP of a description specified in the regulations from the requirement under subsection (1) to register’ and insert ‘purpose of exempting a person of a description specified in the regulations from the requirement under subsection (1)’.

Adran 5, tudalen 4, llinell 16, hepgorer ‘ddibenion esemptio DLIY o ddisgrifiad a bennir yn y rheoliadau rhag y gofyniad o dan is-adran (1) i gofrestru’ a mewnosoder ‘ddiben esemptio person o ddisgrifiad a bennir yn y rheoliadau rhag y gofyniad o dan is-adran (1)’.

**Mark Drakeford** **65**

Section 5, page 4, line 19, leave out ‘VAP’ and insert ‘a person’.

Adran 5, tudalen 4, llinell 19, hepgorer ‘DLIY’ a mewnosoder ‘berson’.

**Mark Drakeford** **66**

Section 5, page 4, line 20, leave out ‘VAP’ and insert ‘person’.

Adran 5, tudalen 4, llinell 20, hepgorer ‘DLIY’ a mewnosoder ‘person’.

**Mark Drakeford** **67**

Section 5, page 4, line 23, leave out ‘VAP’ and insert ‘person’.

Adran 5, tudalen 4, llinell 22, hepgorer ‘DLIY’ a mewnosoder ‘person’.

**Mark Drakeford** **68**

Section 5, page 4, line 25, leave out ‘VAP provides’ and insert ‘person provides visitor’.

Adran 5, tudalen 4, llinell 23, hepgorer ‘mae’r DLIY yn darparu llety iddo, neu unrhyw nodwedd benodol ar y person hwnnw’ a mewnosoder ‘darperir llety ymwelwyr iddo gan y person, neu unrhyw nodwedd benodol ar unrhyw berson y darperir llety ymwelwyr iddo gan y person’.

**Mark Drakeford** **69**

Section 5, page 4, line 27, leave out ‘Act’ and insert ‘Part (and the reference in subsection (2) to “specified in the regulations” includes a reference to “specified in an amendment made by those regulations”)’.

Adran 5, tudalen 4, llinell 26, hepgorer ‘Ddeddf hon’ a mewnosoder ‘Rhan hon (ac mae’r cyfeiriad yn is-adran (2) at “a bennir yn y rheoliadau” yn cynnwys cyfeiriad at “a bennir mewn diwygiad a wneir gan y rheoliadau”)’.

**Mark Drakeford**

70

Section 5, page 4, after line 27, insert –

- ‘( ) Where regulations under subsection (2) exempt a person from the requirement under subsection (1), sections [section to be inserted by amendment 72] and [section to be inserted by amendment 73] do not apply in relation to that person.’.

Adran 5, tudalen 4, ar ôl llinell 26, mewnosoder –

- ‘( ) Pan fo rheoliadau o dan is-adran (2) yn esemptio person rhag y gofyniad o dan is-adran (1), nid yw adrannau [adran i'w mewnosod gan welliant 72] ac [adran i'w mewnosod gan welliant 73] yn gymwys mewn perthynas â'r person hwnnw.’.

**Mark Drakeford**

71

Page 4, line 28, leave out section 6 and insert –

**[ ] Applications to be registered**

- (1) A person may apply to be registered before the person begins, in the course of trade or business, providing, or offering to provide, visitor accommodation at premises in Wales that the person occupies (but see sections [sections to be inserted by amendments 79 to 81] (removal of a person from the register when not providing etc. visitor accommodation)).
- (2) An application to be registered must –
  - (a) be in such form, and made in such manner, as WRA may specify,
  - (b) contain the information required under Schedule [Schedule to be inserted by amendment 141] to be included in the register, and
  - (c) contain such other information, and be accompanied by such documents, as WRA may specify.
- (3) WRA must (unless the person is already registered) –
  - (a) register a person that makes an application that complies with subsection (2), and
  - (b) issue that person a notice of registration.
- (4) If WRA decides not to register a person that has applied under subsection (1), WRA must issue a notice to that person –
  - (a) specifying the reason why, and
  - (b) setting out information about rights of review and appeal.
- (5) A person is not liable to a penalty under section [section to be inserted by amendment 72] in relation to premises at which the person provides, or offers to provide, visitor accommodation during the period –
  - (a) beginning with the day the person applies to be registered in respect of those premises, and
  - (b) ending with the day notice is issued to that person under subsection (3)(b) or (4).’.



Tudalen 4, llinell 27, hepgorer adran 6 a mewnosoder –

**[ ] Ceisiadau i fod yn gofrestredig**

- (1) Caiff person wneud cais i fod yn gofrestredig cyn i'r person ddechrau, yng nghwrs masnach neu fusnes, ddarparu, neu gynnig darparu, llety ymwelwyr mewn mangre yng Nghymru y mae'r person yn ei feddiannu (ond gweler adrannau [adrannau i'w mewnosod gan welliannau 79 i 81] (dileu person o'r gofrestr pan nad yw'n darparu etc. llety ymwelwyr)).
- (2) Rhaid i gais i fod yn gofrestredig –
  - (a) bod ar unrhyw ffurf, a chael ei wneud mewn unrhyw fodd, a bennir gan ACC,
  - (b) cynnwys yr wybodaeth y mae'n ofynnol, o dan Atodlen [Atodlen i'w mewnosod gan welliant 141], ei chynnwys yn y gofrestr, ac
  - (c) cynnwys unrhyw wybodaeth arall, a chynnwys gydag ef unrhyw ddogfennau, a bennir gan ACC.
- (3) Rhaid i ACC (oni bai bod y person eisoes yn gofrestredig) –
  - (a) cofrestru person sy'n gwneud cais sy'n cydymffurfio ag is-adran (2), a
  - (b) dyroddi hysbysiad cofrestru i'r person hwnnw.
- (4) Os yw ACC yn penderfynu peidio â chofrestru person sydd wedi gwneud cais o dan is-adran (1), rhaid i ACC ddyroddi hysbysiad i'r person hwnnw –
  - (a) yn pennu'r rheswm pam, a
  - (b) yn nodi gwybodaeth am hawliau adolygu ac apelio.
- (5) Nid yw person yn agored i gosb o dan adran [adran i'w mewnosod gan welliant 72] mewn perthynas â mangre lle y mae'r person yn darparu, neu'n cynnig darparu, llety ymwelwyr yn ystod y cyfnod –
  - (a) sy'n dechrau â'r diwrnod y mae'r person yn gwneud cais i fod yn gofrestredig mewn cysylltiad â'r fangre honno, a
  - (b) sy'n dod i ben â'r diwrnod y dyroddir hysbysiad i'r person hwnnw o dan is-adran (3)(b) neu (4).'

**Mark Drakeford**

72

Page 4, line 31, leave out section 7 and insert –

**[ ] Penalties for failing to register**

- (1) A person is liable to a penalty if that person –
  - (a) provides, or offers to provide, visitor accommodation, and
  - (b) is not registered in respect of the premises at which the visitor accommodation is provided or offered.
- (2) The penalty is to be calculated in accordance with the formula –
$$£100 \times A$$

where "A" is the number of premises at which the person provides, or offers to provide, visitor accommodation, and in respect of which the person is not registered.

- (3) A penalty notice issued to a person in respect of a penalty to which the person is liable under subsection (1) must specify the premises in question.
- (4) If, after the end of the period of 30 days beginning with the day the penalty notice is issued (“the initial penalty period”), the person continues to act as described in subsection (1) in respect of any of the premises specified in the penalty notice –
  - (a) the person is liable to a penalty for each day after the end of the initial penalty period, up to and including the 30th day, on which the person does so (see subsection (5)(a)(i)), and
  - (b) the person is liable to a penalty for the 31st day after the end of the initial penalty period on which the person does so (see subsection (5)(a)(ii)).
- (5) A penalty under subsection (4) is to be calculated in accordance with the formula –
$$EX \times P$$
where –
  - (a) “EX” is –
    - (i) in relation to a penalty under subsection (4)(a), £10, and
    - (ii) in relation to a penalty under subsection (4)(b), £1000, and
  - (b) “P” is the number of premises specified in the penalty notice –
    - (i) at which the person provides, or offers to provide, visitor accommodation on the day to which the penalty relates, and
    - (ii) in respect of which the person is not registered on the day to which the penalty relates.
- (6) In calculating the initial penalty period, no account is to be taken of any day on which a decision relating to the penalty under subsection (1) is the subject of –
  - (a) a review for which a notice of the conclusions has not yet been issued, or
  - (b) an appeal that has not yet been finally determined or withdrawn.

Tudalen 4, llinell 30, hepgorer adran 7 a mewnosoder –

**[ ] Cosbau am fethu â chofrestru**

- (1) Mae person yn agored i gosb os yw’r canlynol yn wir o ran y person hwnnw –
  - (a) mae’n darparu, neu’n cynnig darparu, llety ymwelwyr, a
  - (b) nid yw’n gofrestredig mewn cysylltiad â’r fangre, neu’r mangreoedd, lle y darperir neu y cynigir y llety ymwelwyr.
- (2) Mae’r gosb i’w chyfrifo yn unol â’r fformiwla –
$$£100 \times A$$
pan fo “A” yn dynodi nifer y mangreoedd lle y mae’r person yn darparu, neu’n cynnig darparu, llety ymwelwyr, ac nad yw’r person yn gofrestredig mewn cysylltiad â hwy.
- (3) Rhaid i hysbysiad cosb a ddyroddir i berson mewn cysylltiad â chosb y mae’r person yn agored iddi o dan is-adran (1) bennu’r fangre, neu’r mangreoedd, o dan sylw.

- (4) Os yw'r person, ar ôl diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad cosb ("y cyfnod cosbi cychwynnol"), yn parhau i weithredu fel y disgrifir yn is-adran (1) mewn cysylltiad ag unrhyw un neu ragor o'r mangreoedd a bennir yn yr hysbysiad cosb –
- (a) mae'r person yn agored i gosb am bob diwrnod y mae'r person yn parhau i weithredu felly ar ôl diwedd y cyfnod cosbi cychwynnol, hyd at a chan gynnwys y 30ain diwrnod (gweler is-adran (5)(a)(i)), a
  - (b) mae'r person yn agored i gosb am yr 31ain diwrnod y mae'r person yn parhau i weithredu felly ar ôl diwedd y cyfnod cosbi cychwynnol (gweler is-adran (5)(a)(ii)).
- (5) Mae cosb o dan is-adran (4) i'w chyfrifo yn unol â'r fformiwla –
- EX x P*
- pan fo –
- (a) "*EX*" –
    - (i) mewn perthynas â chosb o dan is-adran (4)(a), yn £10, a
    - (ii) mewn perthynas â chosb o dan is-adran (4)(b), yn £1000, a
  - (b) "*P*" yn dynodi nifer y mangreoedd a bennir yn yr hysbysiad cosb –
    - (i) lle y mae'r person yn darparu, neu'n cynnig darparu, llety ymwelwyr ar y diwrnod y mae'r gosb yn ymwneud ag ef, a
    - (ii) nad yw'r person yn gofrestredig mewn cysylltiad â hwy ar y diwrnod y mae'r gosb yn ymwneud ag ef.
- (6) Wrth gyfrifo'r cyfnod cosbi cychwynnol, rhaid diystyru unrhyw ddiwrnod pan fo penderfyniad sy'n ymwneud â'r gosb o dan is-adran (1) yn destun –
- (a) adolygiad nad yw hysbysiad am ei gasgliadau wedi ei ddyroddi hyd yma, neu
  - (b) apêl nad yw wedi ei dyfarnu'n derfynol neu wedi ei thynnu'n ôl hyd yma.

**Mark Drakeford**

73

Page 5, after line 4, insert a new section –

**[ ] Power to register persons where no application has been made to WRA**

- (1) WRA may register a person that is not registered and that has not made an application to be registered if, on the day WRA registers the person, WRA considers that the person –
- (a) is a VAP, or
  - (b) at any time in the preceding 14 days, was a VAP.
- (2) Before WRA may register a person under subsection (1), WRA must issue a notice to that person –
- (a) setting out the information that will be included in that person's entry in the register,
  - (b) specifying any information relevant to that person's entry WRA does not have, or WRA considers is or may be inaccurate,
  - (c) informing the person that WRA will register the person on the date specified in the notice unless –

- (i) before that date, the person applies to be registered in accordance with section [section to be inserted by amendment 71], or
  - (ii) WRA is satisfied that the person is not required to register, and
- (d) setting out information about rights of review and appeal.
- (3) The date specified in the notice under subsection (2)(c) must be at least 14 days after the day the notice is issued.
- (4) A person registered under this section is, for the purposes of section [section to be inserted by amendment 72], to be treated as if that person is not registered; but this subsection does not apply from the time the person –
  - (a) gives notice to WRA –
    - (i) providing any information necessary to make the person’s entry complete and accurate, or
    - (ii) if no such information is needed, confirming that the entry is complete and accurate, or
  - (b) applies to WRA to be removed from the register.’.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**[ ] Pŵer i gofrestru personau pan na fo cais wedi ei wneud i ACC**

- (1) Caiff ACC gofrestru person nad yw’n gofrestredig ac nad yw wedi gwneud cais i fod yn gofrestredig os yw ACC, ar y diwrnod y mae ACC yn cofrestru’r person, yn ystyried bod y person –
  - (a) yn DLIY, neu
  - (b) wedi bod yn DLIY ar unrhyw adeg yn ystod y 14 o ddiwrnodau blaenorol.
- (2) Cyn y caiff ACC gofrestru person o dan is-adran (1), rhaid i ACC ddyroddi hysbysiad i’r person hwnnw –
  - (a) yn nodi’r wybodaeth a fydd yn cael ei chynnwys yng nghofnod y person hwnnw yn y gofrestr,
  - (b) yn pennu unrhyw wybodaeth sy’n berthnasol i gofnod y person hwnnw nad yw gan ACC, neu y mae ACC yn ystyried ei bod yn anghywir, neu y gall fod yn anghywir,
  - (c) yn rhoi gwybod i’r person y bydd ACC yn cofrestru’r person ar y dyddiad a bennir yn yr hysbysiad oni bai –
    - (i) bod y person, cyn y dyddiad hwnnw, yn gwneud cais i fod yn gofrestredig yn unol ag adran [adran i’w mewnosod gan welliant 71], neu
    - (ii) bod ACC wedi ei fodloni nad yw’n ofynnol i’r person gofrestru, a
  - (d) yn nodi gwybodaeth am hawliau adolygu ac apelio.
- (3) Rhaid i’r dyddiad a bennir yn yr hysbysiad o dan is-adran (2)(c) fod o leiaf 14 o ddiwrnodau ar ôl y diwrnod y dyroddir yr hysbysiad.

- (4) Mae person sydd wedi ei gofrestru o dan yr adran hon i'w drin, at ddibenion adran [*adran i'w mewnosod gan welliant 72*], fel pe na bai'r person hwnnw yn gofrestredig; ond nid yw'r is-adran hon yn gymwys o'r adeg y mae'r person –
- (a) yn rhoi hysbysiad i ACC –
    - (i) sy'n darparu unrhyw wybodaeth sy'n angenrheidiol i wneud cofnod y person yn gyflawn ac yn gywir, neu
    - (ii) os nad oes angen unrhyw wybodaeth o'r fath, sy'n cadarnhau bod y cofnod yn gyflawn ac yn gywir, neu
  - (b) yn gwneud cais i ACC i gael ei ddileu o'r gofrestr.'

**Mark Drakeford**

**74**

Page 5, after line 4, insert a new section –

*'Changing the register*

**[ ] Duty to notify WRA of changes and inaccuracies**

- (1) A VAP must give WRA notice of any –
- (a) change of circumstances that causes the VAP's entry in the register to become inaccurate, or
  - (b) inaccuracy in the VAP's entry in the register,
- before the end of the period of 30 days beginning with the day the change of circumstances occurs or the VAP first knew, or ought to have known, of the inaccuracy.
- (2) Notice under subsection (1) must –
- (a) be in such form, and given in such manner, as WRA may specify,
  - (b) contain the information necessary to enable WRA to correct the register, and
  - (c) contain such other information, and be accompanied by such documents, as WRA may specify.
- (3) WRA must, if the notice complies with subsection (2) –
- (a) correct the register, and
  - (b) issue a notice to the VAP, specifying the corrections made to the VAP's entry,
- unless WRA has already made the corrections under section [*section to be inserted by amendment 76*].
- (4) If WRA decides not to make a change to the register after being given notice by a VAP under subsection (1), WRA must issue a notice to that VAP –
- (a) specifying the reason why, and
  - (b) setting out information about rights of review and appeal.'



Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

*‘Newid y gofrestr*

**[ ] Dyletswydd i hysbysu ACC am newidiadau ac anghywirdebau**

- (1) Rhaid i DLIY roi hysbysiad i ACC am unrhyw –
  - (a) newid mewn amgylchiadau sy’n peri i gofnod y DLIY yn y gofrestr fod yn anghywir, neu
  - (b) anghywirdeb yng nghofnod y DLIY yn y gofrestr,  
cyn diwedd y cyfnod o 30 o ddiwrnodau sy’n dechrau â’r diwrnod y mae’r newid mewn amgylchiadau yn digwydd neu â’r diwrnod pan ddaeth y DLIY i wybod gyntaf, neu pan ddylai fod wedi gwybod, am yr anghywirdeb.
- (2) Rhaid i hysbysiad o dan is-adran (1) –
  - (a) bod ar unrhyw ffurf, a chael ei roi mewn unrhyw fodd, a bennir gan ACC,
  - (b) cynnwys yr wybodaeth sy’n angenrheidiol er mwyn galluogi ACC i gywiro’r gofrestr, ac
  - (c) cynnwys unrhyw wybodaeth arall, a chynnwys gydag ef unrhyw ddogfennau, a bennir gan ACC.
- (3) Rhaid i ACC, os yw’r hysbysiad yn cydymffurfio ag is-adran (2) –
  - (a) cywiro’r gofrestr, a
  - (b) dyroddi hysbysiad i’r DLIY, yn pennu’r cywiriadau a wnaed i gofnod y DLIY, oni bai bod ACC eisoes wedi gwneud y cywiriadau o dan adran [*adran i’w mewnosod gan welliant 76*].
- (4) Os yw ACC yn penderfynu peidio â gwneud newid i’r gofrestr ar ôl cael hysbysiad gan DLIY o dan is-adran (1), rhaid i ACC ddyroddi hysbysiad i’r DLIY hwnnw –
  - (a) yn pennu’r rheswm pam, a
  - (b) yn nodi gwybodaeth am hawliau adolygu ac apelio.’.

**Mark Drakeford**

75

Page 5, after line 4, insert a new section –

**[ ] Penalties for failure to notify WRA of changes and inaccuracies**

- (1) A VAP that fails to comply with section [*section to be inserted by amendment 74*](1) is liable to a penalty of £100.
- (2) A penalty notice issued to a VAP in respect of a penalty to which the VAP is liable under subsection (1) must specify the information WRA considers to be inaccurate.
- (3) If the VAP fails to give WRA the notice required by section [*section to be inserted by amendment 74*](1)(a) or (b) in respect of the information specified in the penalty notice by the end of the period of 30 days beginning with the day the penalty notice is issued (“the initial penalty period”), the VAP –

- (a) is liable to a penalty of £10 for each day after the end of that period, up to and including the 30th day, on which the failure continues, and
  - (b) is liable to a penalty of £1000 for the 31st day on which the failure continues.
- (4) In calculating the initial penalty period, no account is to be taken of any day on which a decision relating to the penalty under subsection (1) is the subject of –
- (a) a review for which a notice of the conclusions has not yet been issued, or
  - (b) an appeal that has not yet been finally determined or withdrawn.
- (5) This section does not apply in relation to a person where the nature of the information that WRA considers to be inaccurate means that the person is liable to a penalty under –
- (a) section [section to be inserted by amendment 72] (penalties for failing to register in respect of premises), or
  - (b) section [section to be inserted by amendment 80] (penalties where a person fails to apply for removal from the register).’.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**[ ] Cosbau am fethu â hysbysu ACC am newidiadau ac anghywirdebau**

- (1) Mae DLIY sy’n methu â chydymffurfio ag adran [*adran i’w mewnosod gan welliant 74*](1) yn agored i gosb o £100.
- (2) Rhaid i hysbysiad cosb a ddyroddir i DLIY mewn cysylltiad â chosb y mae’r DLIY yn agored iddi o dan is-adran (1) bennu’r wybodaeth y mae ACC yn ystyried ei bod yn anghywir.
- (3) Os yw’r DLIY yn methu â rhoi i ACC yr hysbysiad sy’n ofynnol gan adran [*adran i’w mewnosod gan welliant 74*](1)(a) neu (b) mewn cysylltiad â’r wybodaeth a bennir yn yr hysbysiad cosb erbyn diwedd y cyfnod o 30 o ddiwrnodau sy’n dechrau â’r diwrnod y dyroddir yr hysbysiad cosb (“y cyfnod cosbi cychwynnol”), mae’r DLIY –
- (a) yn agored i gosb o £10 am bob diwrnod y mae’r methiant yn parhau ar ôl diwedd y cyfnod hwnnw, hyd at a chan gynnwys y 30ain diwrnod, a
  - (b) yn agored i gosb o £1000 am yr 31ain diwrnod y mae’r methiant yn parhau.
- (4) Wrth gyfrifo’r cyfnod cosbi cychwynnol, rhaid diystyru unrhyw ddiwrnod pan fo penderfyniad sy’n ymwneud â’r gosb o dan is-adran (1) yn destun –
- (a) adolygiad nad yw hysbysiad am ei gasgliadau wedi ei ddyroddi hyd yma, neu
  - (b) apêl nad yw wedi ei dyfarnu’n derfynol neu wedi ei thynnu’n ôl hyd yma.
- (5) Nid yw’r adran hon yn gymwys mewn perthynas â pherson pan fo natur yr wybodaeth y mae ACC yn ystyried ei bod yn anghywir yn golygu bod y person yn agored i gosb o dan –
- (a) adran [*adran i’w mewnosod gan welliant 72*] (cosbau am fethu â chofrestru mewn cysylltiad â mangre), neu
  - (b) adran [*adran i’w mewnosod gan welliant 80*] (cosbau pan fo person yn methu â gwneud cais i gael ei ddileu o’r gofrestr).’.



**Mark Drakeford**

76

Page 5, after line 4, insert a new section –

**[ ] Power to change the register where no notice has been given to WRA**

- (1) WRA may change a VAP's entry in the register where no notice has been given by the VAP under section [section to be inserted by amendment 74] if WRA considers that the entry is inaccurate.
- (2) Before WRA may change a VAP's entry under subsection (1), WRA must issue a notice to that VAP –
  - (a) specifying the information WRA considers inaccurate,
  - (b) setting out whether WRA intends to –
    - (i) omit that information, or
    - (ii) make other changes to the entry, in which case WRA must specify the changes it intends to make,
  - (c) informing the VAP that WRA will change the register on the date specified in the notice unless –
    - (i) before that date, the VAP gives the notice required under section [section to be inserted by amendment 74](1)(a) or (b), or
    - (ii) WRA is satisfied that the register does not need to be changed, and
  - (d) setting out information about rights of review and appeal.
- (3) The date specified in the notice under subsection (2)(c) must be at least 30 days after the day the notice is issued.
- (4) Where a VAP's entry is changed under this section, the VAP remains liable to penalties under section [section to be inserted by amendment 75]; but the VAP is to be treated for the purposes of that section as having given the notice required by section [section to be inserted by amendment 74](1)(a) or (b) from the time the VAP gives notice to WRA –
  - (a) if the entry is inaccurate, providing the information necessary to make the VAP's entry accurate, or
  - (b) confirming that the entry is accurate.'.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**[ ] Pŵer i newid y gofrestr pan na fo hysbysiad wedi ei roi i ACC**

- (1) Caiff ACC newid cofnod DLIY yn y gofrestr pan na fo hysbysiad wedi ei roi gan y DLIY o dan adran [adran i'w mewnosod gan welliant 74] os yw ACC yn ystyried bod y cofnod yn anghywir.
- (2) Cyn y caiff ACC newid cofnod DLIY o dan is-adran (1), rhaid i ACC ddyroddi hysbysiad i'r DLIY hwnnw –
  - (a) yn pennu'r wybodaeth y mae ACC yn ystyried ei bod yn anghywir,
  - (b) yn nodi a yw ACC yn bwriadu –
    - (i) hepgor yr wybodaeth honno, neu



- (ii) gwneud newidiadau eraill i'r cofnod, ac, yn yr achos hwnnw, rhaid i ACC bennu pa newidiadau y mae'n bwriadu eu gwneud,
- (c) yn rhoi gwybod i'r DLIY y bydd ACC yn newid y gofrestr ar y dyddiad a bennir yn yr hysbysiad oni bai—
  - (i) bod y DLIY, cyn y dyddiad hwnnw, yn rhoi'r hysbysiad sy'n ofynnol o dan adran [adran i'w mewnosod gan welliant 74](1)(a) neu (b), neu
  - (ii) bod ACC wedi ei fodloni nad oes angen newid y gofrestr, a
- (d) yn nodi gwybodaeth am hawliau adolygu ac apelio.
- (3) Rhaid i'r dyddiad a bennir yn yr hysbysiad o dan is-adran (2)(c) fod o leiaf 30 o ddiwrnodau ar ôl y diwrnod y dyroddir yr hysbysiad.
- (4) Pan fo cofnod DLIY yn cael ei newid o dan yr adran hon, mae'r DLIY yn parhau i fod yn agored i gosbau o dan adran [adran i'w mewnosod gan welliant 75]; ond mae'r DLIY i'w drin at ddibenion yr adran honno fel pe bai wedi rhoi'r hysbysiad sy'n ofynnol gan adran [adran i'w mewnosod gan welliant 74](1)(a) neu (b) o'r adeg y mae'r DLIY yn rhoi hysbysiad i ACC—
  - (a) os yw'r cofnod yn anghywir, sy'n darparu'r wybodaeth sy'n angenrheidiol i wneud cofnod y DLIY yn gywir, neu
  - (b) sy'n cadarnhau bod y cofnod yn gywir.'

**Mark Drakeford**

77

Page 5, after line 4, insert a new section—

*'WRA's powers to require information*

**[ ] Power to require information**

- (1) WRA may issue a notice to a person mentioned in subsection (2), requiring that person to provide information or a document that is—
  - (a) of a description specified in the notice, and
  - (b) relevant to the exercise by WRA of its functions under this Part.
- (2) The persons to whom WRA may issue a notice under subsection (1) are—
  - (a) a VAP (regardless of whether the VAP is registered);
  - (b) a person WRA considers may be, or may have been, a VAP;
  - (c) a person that assists with or facilitates the provision of visitor accommodation by a person mentioned in paragraph (a) or (b).
- (3) A person issued a notice under subsection (1) must, if the person has or has access to the information or document in question, provide the information or document—
  - (a) in the required form, and
  - (b) on or before—
    - (i) the date specified in the notice, or
    - (ii) such other date as may be agreed by the person and WRA.
- (4) A notice under subsection (1) must set out information about rights of review and appeal.

- (5) If the person has requested a review of, or made an appeal against, the decision to issue the notice or a requirement in it, subsection (3)(b) ceases to apply to the notice.’.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

*‘Pwerau ACC i wneud gwybodaeth yn ofynnol*

**[ ] Pŵer i wneud gwybodaeth yn ofynnol**

- (1) Caiff ACC ddyroddi hysbysiad i berson a grybwyllir yn is-adran (2), yn ei gwneud yn ofynnol i’r person hwnnw ddarparu gwybodaeth neu ddogfen –
- (a) sydd o ddisgrifiad a bennir yn yr hysbysiad, a
  - (b) sy’n berthnasol i ACC yn arfer ei swyddogaethau o dan y Rhan hon.
- (2) Y personau y caiff ACC ddyroddi hysbysiad iddynt o dan is-adran (1) yw –
- (a) DLIY (ni waeth a yw’r DLIY yn gofrestredig);
  - (b) person y mae ACC yn ystyried y gall fod, neu y gall fod wedi bod, yn DLIY;
  - (c) person sy’n cynorthwyo gyda darparu llety ymwelwyr gan berson a grybwyllir ym mharagraff (a) neu (b), neu sy’n hwyluso darparu llety ymwelwyr gan berson o’r fath.
- (3) Rhaid i berson y dyroddir hysbysiad iddo o dan is-adran (1), os oes gan y person yr wybodaeth neu’r ddogfen o dan sylw, neu os oes ganddo fynediad at yr wybodaeth neu’r ddogfen o dan sylw, ddarparu’r wybodaeth neu’r ddogfen –
- (a) ar y ffurf sy’n ofynnol, a
  - (b) ar neu cyn –
    - (i) y dyddiad a bennir yn yr hysbysiad, neu
    - (ii) unrhyw ddyddiad arall y cytunir arno gan y person ac ACC.
- (4) Rhaid i hysbysiad o dan is-adran (1) nodi gwybodaeth am hawliau adolygu ac apelio.
- (5) Os yw’r person wedi gofyn am adolygu’r penderfyniad i ddyroddi’r hysbysiad neu am adolygu gofyniad ynddo, neu wedi apelio yn erbyn y naill neu’r llall, mae is-adran (3)(b) yn peidio â bod yn gymwys i’r hysbysiad.’.

**Mark Drakeford**

78

Page 5, after line 4, insert a new section –

**[ ] Penalties for failure to comply with notice under section [section to be inserted by amendment 77]**

- (1) A person that fails to comply with section [section to be inserted by amendment 77](3) is liable to a penalty of £100.
- (2) If the person fails to provide WRA with the information or document in question, in the required form, by the end of the period of 30 days beginning with the day a penalty notice relating to the penalty under subsection (1) is issued (“the initial penalty period”), the person –

- (a) is liable to a penalty of £10 for each day after the end of that period, up to and including the 30th day, on which the failure continues, and
  - (b) is liable to a penalty of £1000 for the 31st day on which the failure continues.
- (3) In calculating the initial penalty period, no account is to be taken of any day on which a decision relating to the penalty under subsection (1) is the subject of –
- (a) a review for which a notice of the conclusions has not yet been issued, or
  - (b) an appeal that has not yet been finally determined or withdrawn.’

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**[ ] Cosbau am fethu â chydymffurfio â hysbysiad o dan adran [adran i’w mewnosod gan welliant 77]**

- (1) Mae person sy’n methu â chydymffurfio ag adran [adran i’w mewnosod gan welliant 77](3) yn agored i gosb o £100.
- (2) Os yw’r person yn methu â darparu’r wybodaeth neu’r ddogfen o dan sylw i ACC, ar y ffurf sy’n ofynnol, erbyn diwedd y cyfnod o 30 o ddiwrnodau sy’n dechrau â’r diwrnod y dyroddir hysbysiad cosb sy’n ymwneud â’r gosb o dan is-adran (1) (“y cyfnod cosbi cychwynnol”), mae’r person –
  - (a) yn agored i gosb o £10 am bob diwrnod y mae’r methiant yn parhau ar ôl diwedd y cyfnod hwnnw, hyd at a chan gynnwys y 30ain diwrnod, a
  - (b) yn agored i gosb o £1000 am yr 31ain diwrnod y mae’r methiant yn parhau.
- (3) Wrth gyfrifo’r cyfnod cosbi cychwynnol, rhaid diystyru unrhyw ddiwrnod pan fo penderfyniad sy’n ymwneud â’r gosb o dan is-adran (1) yn destun –
  - (a) adolygiad nad yw hysbysiad am ei gasgliadau wedi ei ddyroddi hyd yma, neu
  - (b) apêl nad yw wedi ei dyfarnu’n derfynol neu wedi ei thynnu’n ôl hyd yma.’

**Mark Drakeford**

**79**

Page 5, after line 4, insert a new section –

*‘Removal of persons from the register*

**[ ] Removal of a person from the register on application to WRA**

- (1) A person must apply to WRA for removal from the register before the 31st consecutive day on which that person has not provided or offered to provide visitor accommodation at any premises.
- (2) An application under subsection (1) must –
  - (a) be in such form, and made in such manner, as WRA may specify, and
  - (b) contain such information as WRA may specify.
- (3) WRA must, if a person makes an application under this section that complies with subsection (2) –
  - (a) remove the person from the register, and

- (b) issue a notice to the person confirming the date of removal from the register.
- (4) If WRA decides not to remove from the register a person that has applied under subsection (1), WRA must issue a notice to that person –
  - (a) specifying the reason why, and
  - (b) setting out information about rights of review and appeal.
- (5) For the purposes of this section and section [section to be inserted by amendment 80], a person has not provided or offered to provide visitor accommodation at any premises if that person has not, in the course of trade or business, provided or offered to provide visitor accommodation at premises in Wales that the person occupies.’.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

*‘Dileu personau o’r gofrestr*

**[ ] Dileu person o’r gofrestr ar gais i ACC**

- (1) Rhaid i berson wneud cais i ACC i gael ei ddileu o’r gofrestr cyn y 31ain diwrnod yn olynol nad yw’r person hwnnw wedi darparu, neu wedi cynnig darparu, llety ymwelwyr mewn unrhyw fangre.
- (2) Rhaid i gais o dan is-adran (1) –
  - (a) bod ar unrhyw ffurf, a chael ei wneud mewn unrhyw fodd, a bennir gan ACC, a
  - (b) cynnwys unrhyw wybodaeth a bennir gan ACC.
- (3) Rhaid i ACC, os yw person yn gwneud cais o dan yr adran hon sy’n cydymffurfio ag is-adran (2) –
  - (a) dileu’r person o’r gofrestr, a
  - (b) dyroddi hysbysiad i’r person sy’n cadarnhau dyddiad ei ddileu o’r gofrestr.
- (4) Os yw ACC yn penderfynu peidio â dileu o’r gofrestr berson sydd wedi gwneud cais o dan is-adran (1), rhaid i ACC ddyroddi hysbysiad i’r person hwnnw –
  - (a) yn pennu’r rheswm pam, a
  - (b) yn nodi gwybodaeth am hawliau adolygu ac apelio.
- (5) At ddibenion yr adran hon ac adran [adran i’w mewnosod gan welliant 80], nid yw person wedi darparu, neu wedi cynnig darparu, llety ymwelwyr mewn unrhyw fangre os nad yw’r person hwnnw, yng nghwrs masnach neu fusnes, wedi darparu, neu wedi cynnig darparu, llety ymwelwyr mewn mangre yng Nghymru y mae’r person yn ei feddiannu.’.

**Mark Drakeford**

**80**

Page 5, after line 4, insert a new section –

**[ ] Penalties where a person fails to apply for removal from the register**

- (1) A person that fails to comply with section [section to be inserted by amendment 79](1) is liable to a penalty of £100.
- (2) If the person –

- (a) fails to apply to WRA for removal from the register by the end of the period of 30 days beginning with the day a penalty notice relating to the penalty under subsection (1) is issued (“the initial penalty period”), and
- (b) during that period has not provided or offered to provide visitor accommodation at any premises,

that person is liable to a penalty, to be calculated under subsection (3).

- (3) The penalty to which a person is liable under subsection (2) is –
  - (a) £10 for each day after the end of the initial penalty period, up to and including the 30th day, on which the failure continues and on which the person does not provide or offer to provide visitor accommodation at any premises, and
  - (b) £1000 for the 31st day on which the failure continues and on which the person does not provide or offer to provide visitor accommodation at any premises.
- (4) In calculating the initial penalty period, no account is to be taken of any day on which a decision relating to the penalty under subsection (1) is the subject of –
  - (a) a review for which a notice of the conclusions has not yet been issued, or
  - (b) an appeal that has not yet been finally determined or withdrawn.’.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**[ ] Cosbau pan fo person yn methu â gwneud cais i gael ei ddileu o’r gofrestr**

- (1) Mae person sy’n methu â chydymffurfio ag adran [*adran i’w mewnosod gan welliant 79*](1) yn agored i gosb o £100.
- (2) Os yw’r person –
  - (a) yn methu â gwneud cais i ACC i gael ei ddileu o’r gofrestr erbyn diwedd y cyfnod o 30 o ddiwrnodau sy’n dechrau â’r diwrnod y dyroddir hysbysiad cosb sy’n ymwneud â’r gosb o dan is-adran (1) (“y cyfnod cosbi cychwynnol”), a
  - (b) yn ystod y cyfnod hwnnw, heb ddarparu, neu heb gynnig darparu, llety ymwelwyr mewn unrhyw fangre,mae’r person hwnnw yn agored i gosb, i’w chyfrifo o dan is-adran (3).
- (3) Y gosb y mae person yn agored iddi o dan is-adran (2) yw –
  - (a) £10 am bob diwrnod ar ôl diwedd y cyfnod cosbi cychwynnol, hyd at a chan gynnwys y 30ain diwrnod, y mae’r methiant yn parhau ac nad yw’r person yn darparu, neu’n cynnig darparu, llety ymwelwyr mewn unrhyw fangre, a
  - (b) £1000 am yr 31ain diwrnod y mae’r methiant yn parhau ac nad yw’r person yn darparu, neu’n cynnig darparu, llety ymwelwyr mewn unrhyw fangre.
- (4) Wrth gyfrifo’r cyfnod cosbi cychwynnol, rhaid diystyru unrhyw ddiwrnod pan fo penderfyniad sy’n ymwneud â’r gosb o dan is-adran (1) yn destun –
  - (a) adolygiad nad yw hysbysiad am ei gasgliadau wedi ei ddyroddi hyd yma, neu
  - (b) apêl nad yw wedi ei dyfarnu’n derfynol neu wedi ei thynnu’n ôl hyd yma.’.



**Mark Drakeford**

81

Page 5, after line 4, insert a new section –

**[ ] Power to remove a person from the register when no application has been made**

- (1) WRA may remove a person from the register where that person has not made an application for removal if WRA considers that the person is required under section [section to be inserted by amendment 79](1) to make such an application.
- (2) Before WRA may remove a person from the register under subsection (1), WRA must issue a notice to that person –
  - (a) specifying the reasons why WRA considers that the person is required to make an application for removal,
  - (b) informing the person that WRA will remove the person from the register on the date specified in the notice unless –
    - (i) before that date, the person makes an application for removal that complies with section [section to be inserted by amendment 79](2), or
    - (ii) WRA is satisfied that the person is not required to make an application for removal, and
  - (c) setting out information about rights of review and appeal.
- (3) The date specified under subsection (2)(b) must be at least 30 days after the day the notice is issued.
- (4) A person removed from the register under this section remains liable to penalties under section [section to be inserted by amendment 80]; but the person is to be treated for the purposes of that section as having made an application for removal from the time the person –
  - (a) gives notice to WRA setting out the date the person considers to be the date the person ceased to be a VAP, or
  - (b) makes an application to be registered.’.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**[ ] Pŵer i ddileu person o’r gofrestr pan nad oes cais wedi ei wneud**

- (1) Caiff ACC ddileu person o’r gofrestr pan na fo’r person hwnnw wedi gwneud cais i gael ei ddileu os yw ACC yn ystyried ei bod yn ofynnol i’r person, o dan adran [adran i’w mewnosod gan welliant 79](1), wneud cais o’r fath.
- (2) Cyn y caiff ACC ddileu person o’r gofrestr o dan is-adran (1), rhaid i ACC ddyroddi hysbysiad i’r person hwnnw –
  - (a) yn pennu’r rhesymau pam y mae ACC yn ystyried ei bod yn ofynnol i’r person wneud cais i gael ei ddileu,
  - (b) yn rhoi gwybod i’r person y bydd ACC yn dileu’r person o’r gofrestr ar y dyddiad a bennir yn yr hysbysiad oni bai –
    - (i) bod y person, cyn y dyddiad hwnnw, yn gwneud cais i gael ei ddileu sy’n cydymffurfio ag adran [adran i’w mewnosod gan welliant 79](2), neu



- (ii) bod ACC wedi ei fodloni nad yw'n ofynnol i'r person wneud cais i gael ei ddileu, ac
- (c) yn nodi gwybodaeth am hawliau adolygu ac apelio.
- (3) Rhaid i'r dyddiad a bennir o dan is-adran (2)(b) fod o leiaf 30 o ddiwrnodau ar ôl y diwrnod y dyroddir yr hysbysiad.
- (4) Mae person sy'n cael ei ddileu o'r gofrestr o dan yr adran hon yn parhau i fod yn agored i gosbau o dan adran [*adran i'w mewnosod gan welliant 80*]; ond mae'r person i'w drin at ddibenion yr adran honno fel pe bai wedi gwneud cais i gael ei ddileu o'r adeg y mae'r person—
  - (a) yn rhoi hysbysiad i ACC sy'n nodi'r dyddiad y mae'r person yn ei ystyried fel y dyddiad y peidiodd y person â bod yn DLIY, neu
  - (b) yn gwneud cais i fod yn gofrestredig.'.

**Mark Drakeford**

82

Page 5, after line 4, insert a new section—

*'Further provision about penalties under this Part*

**[ ] Reasonable excuse**

- (1) If a person that would otherwise be liable to a penalty under this Part satisfies WRA or (on appeal) the First-tier Tribunal that there is a reasonable excuse for the failure that has rendered the person liable to the penalty, the person is not liable to the penalty in relation to that failure.
- (2) For the purposes of this section—
  - (a) where a person (“A”) relies on another person to do anything, that is not a reasonable excuse unless A took reasonable care to avoid the failure;
  - (b) where a person had a reasonable excuse but the excuse has ceased, the person is to be treated as having continued to have the excuse if the failure is remedied without unreasonable delay.'.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd—

*'Darpariaeth bellach ynghylch cosbau o dan y Rhan hon*

**[ ] Esgus rhesymol**

- (1) Os yw person a fyddai fel arall yn agored i gosb o dan y Rhan hon yn bodloni ACC neu (ar apêl) y Tribiwnlys Haen Gyntaf fod esgus rhesymol am y methiant sydd wedi peri i'r person fod yn agored i'r gosb, nid yw'r person yn agored i'r gosb mewn perthynas â'r methiant hwnnw.
- (2) At ddibenion yr adran hon—
  - (a) pan fo person (“A”) yn dibynnu ar berson arall i wneud unrhyw beth, nid yw hynny'n esgus rhesymol oni bai bod A wedi cymryd gofal rhesymol i osgoi'r methiant;

- (b) pan fu gan berson esgus rhesymol ond bod yr esgus wedi dod i ben, mae'r person i'w drin fel pe bai wedi parhau i fod â'r esgus os yw'r methiant yn cael ei unioni heb oedi afresymol.'

**Mark Drakeford**

83

Page 5, after line 4, insert a new section –

**[ ] Powers to reduce, waive or suspend penalties**

- (1) WRA may reduce a penalty under this Part if WRA considers it right to do so because of special circumstances.
- (2) In subsection (1) –
  - (a) “special circumstances” does not include ability to pay;
  - (b) the reference to reducing a penalty includes a reference to –
    - (i) waiving a penalty entirely;
    - (ii) suspending a penalty;
    - (iii) agreeing a compromise in relation to proceedings for a penalty.'

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**[ ] Pwerau i ostwng cosbau, eu hepgor neu eu gohirio**

- (1) Caiff ACC ostwng cosb o dan y Rhan hon os yw ACC yn ystyried ei bod yn iawn gwneud hynny oherwydd amgylchiadau arbennig.
- (2) Yn is-adran (1) –
  - (a) nid yw “amgylchiadau arbennig” yn cynnwys gallu i dalu;
  - (b) mae'r cyfeiriad at ostwng cosb yn cynnwys cyfeiriad at –
    - (i) hepgor cosb yn llwyr;
    - (ii) atal cosb dros dro;
    - (iii) cytuno ar gyfaddawd mewn perthynas ag achos yn ymwneud â chosb.'

**Mark Drakeford**

84

Page 5, after line 4, insert a new section –

**[ ] Assessment of penalties**

- (1) Where a person becomes liable to a penalty under this Part, WRA must –
  - (a) assess the penalty, and
  - (b) issue a notice to the person of the penalty assessed (a “penalty notice”).
- (2) An assessment of a penalty under the following provisions must be made as soon as practicable after the day WRA first considered that the person was liable to the penalty, and in any event before the end of the period of 12 months beginning with that day –

- (a) section [section to be inserted by amendment 72](1);
  - (b) section [section to be inserted by amendment 75](1);
  - (c) section [section to be inserted by amendment 78](1);
  - (d) section [section to be inserted by amendment 80](1).
- (3) An assessment of a penalty under the following provisions must be made as soon as practicable after the day to which the penalty relates, and in any event before the end of the period of 12 months beginning with that day –
- (a) section [section to be inserted by amendment 72](4);
  - (b) section [section to be inserted by amendment 75](3);
  - (c) section [section to be inserted by amendment 78](2);
  - (d) section [section to be inserted by amendment 80](2).
- (4) A penalty notice must include (in addition to any other information specified in this Part) information as to –
- (a) the grounds for the imposition of the penalty,
  - (b) the period within which the payment is to be made,
  - (c) representations that may be made relating to sections [section to be inserted by amendment 82] and [section to be inserted by amendment 83], and
  - (d) rights of review and appeal.’.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**[ ] Asesu cosbau**

- (1) Pan fo person yn dod yn agored i gosb o dan y Rhan hon, rhaid i ACC –
- (a) asesu’r gosb, a
  - (b) dyroddi hysbysiad i’r person am y gosb a aseswyd (“hysbysiad cosb”).
- (2) Rhaid i asesiad o gosb o dan y darpariaethau a ganlyn gael ei wneud cyn gynted ag y bo’n ymarferol ar ôl y diwrnod y daeth ACC i ystyried gyntaf fod y person yn agored i’r gosb, ac mewn unrhyw achos cyn diwedd y cyfnod o 12 mis sy’n dechrau â’r diwrnod hwnnw –
- (a) adran [adran i’w mewnosod gan welliant 72](1);
  - (b) adran [adran i’w mewnosod gan welliant 75](1);
  - (c) adran [adran i’w mewnosod gan welliant 78](1);
  - (d) adran [adran i’w mewnosod gan welliant 80](1).
- (3) Rhaid i asesiad o gosb o dan y darpariaethau a ganlyn gael ei wneud cyn gynted ag y bo’n ymarferol ar ôl y diwrnod y mae’r gosb yn ymwneud ag ef, ac mewn unrhyw achos cyn diwedd y cyfnod o 12 mis sy’n dechrau â’r diwrnod hwnnw –
- (a) adran [adran i’w mewnosod gan welliant 72](4);
  - (b) adran [adran i’w mewnosod gan welliant 75](3);
  - (c) adran [adran i’w mewnosod gan welliant 78](2);
  - (d) adran [adran i’w mewnosod gan welliant 80](2).

- (4) Rhaid i hysbysiad cosb gynnwys (yn ychwanegol at unrhyw wybodaeth arall a bennir yn y Rhan hon) wybodaeth o ran –
- (a) y seiliau dros osod y gosb,
  - (b) o fewn pa gyfnod y mae'r taliad i'w wneud,
  - (c) sylwadau a all gael eu cyflwyno sy'n ymwneud ag adrannau [*adran i'w mewnosod gan welliant 82*] a [*adran i'w mewnosod gan welliant 83*], a
  - (d) hawliau adolygu ac apelio.'.

**Mark Drakeford**

85

Page 5, after line 4, insert a new section –

**{ [ ] Payment of penalties**

A penalty under this Part must be paid before the end of the period of 30 days beginning with the day on which the penalty notice is issued (but see section 182 of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (payment of penalties in the event of a review or appeal)).'.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**{ [ ] Talu cosbau**

Rhaid talu cosb o dan y Rhan hon cyn diwedd y cyfnod o 30 o ddiwrnodau sy'n dechrau â'r diwrnod y dyroddir yr hysbysiad cosb (ond gweler adran 182 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6) (talw cosbau yn achos adolygiad neu apêl)).'.

**Mark Drakeford**

86

Page 5, after line 4, insert a new section –

**{ [ ] Double jeopardy**

A person is not liable to a penalty under this Part in respect of anything if the person has been convicted of an offence in relation to it.'.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**{ [ ] Gwahardd cosbi ddwywaith**

Nid yw person yn agored i gosb o dan y Rhan hon mewn cysylltiad ag unrhyw beth os yw'r person wedi cael euogfarn am drosedd mewn perthynas â hynny.'.



**Mark Drakeford**

87

Page 5, after line 4, insert a new section –

**[ ] Liability of personal representatives**

- (1) If a person liable to a penalty under this Part (“P”) has died, any penalty that could have been assessed on P may be assessed on the personal representatives of P.
- (2) A penalty assessed in accordance with subsection (1) is to be paid out of P's estate.’.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**[ ] Atebolrwydd cynrychiolwyr personol**

- (1) Os yw person sy’n agored i gosb o dan y Rhan hon (“P”) wedi marw, caniateir asesu unrhyw gosb y gellid bod wedi ei hasesu ar P ar gynrychiolwyr personol P.
- (2) Mae cosb a asesir yn unol ag is-adran (1) i’w thalu o ystad P.’.

**Mark Drakeford**

88

Page 5, after line 4, insert a new section –

*‘Reviews and appeals*

**[ ] Reviews and appeals**

- (1) In section 172 of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (appealable decisions), in subsection (2), after paragraph (l) insert –
  - “(m) a decision relating to the registration of a person under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00) (see section 5 of that Act);
  - (n) a decision to issue a notice under section [section to be inserted by amendment 77] in that Part of that Act or to include a particular requirement in such a notice;
  - (o) a decision relating to a penalty under that Part of that Act.”
- (2) In section 178 of that Act (making an appeal) –
  - (a) in subsection (4), after “applies” insert “, subject to subsection (5A),”;
  - (b) after subsection (5) insert –
    - “(5A) Where the decision which the person wishes to appeal against is a decision of WRA of a kind mentioned in section 172(2)(m), (n) or (o) (decisions relating to the register of visitor accommodation providers) –
      - (a) subsection (4) does not apply, and
      - (b) that person may not appeal against the decision unless –

- (i) that person has given WRA notice of a request under section 173 for a review of the decision,
- (ii) WRA is required or has decided to carry out a review of the decision, and
- (iii) the period within which WRA must issue notice of the conclusions of the review under section 176(5) or (as the case may be) (6) has ended.”.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

*‘Adolygiadau ac apelau*

**[ ] Adolygiadau ac apelau**

- (1) Yn adran 172 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6) (penderfyniadau apeliadwy), yn is-adran (2), ar ôl paragraff (l) mewnosoder –
  - “(m) penderfyniad sy’n ymwneud â chofrestru person o dan Ran 2 o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (dsc 00) (gweler adran 5 o’r Ddeddf honno);
  - (n) penderfyniad i ddyroddi hysbysiad o dan adran [adran i’w mewnosod gan welliant 77] yn y Rhan honno o’r Ddeddf honno neu i gynnwys gofyniad penodol mewn hysbysiad o’r fath;
  - (o) penderfyniad sy’n ymwneud â chosb o dan y Rhan honno o’r Ddeddf honno.”
- (2) Yn adran 178 o’r Ddeddf honno (gwneud apêl) –
  - (a) yn is-adran (4), ar ôl “yn gymwys” mewnosoder “, yn ddarostyngedig i is-adran (5A)”;
  - (b) ar ôl is-adran (5) mewnosoder –
    - “(5A) Pan fo’r penderfyniad y mae’r person yn dymuno apelio yn ei erbyn yn benderfyniad gan ACC o fath a grybwyllir yn adran 172(2)(m), (n) neu (o) (penderfyniadau sy’n ymwneud â’r gofrestr o ddarparwyr llety ymwelwyr) –
      - (a) nid yw is-adran (4) yn gymwys, a
      - (b) ni chaiff y person hwnnw apelio yn erbyn y penderfyniad oni bai –
        - (i) bod y person hwnnw wedi rhoi hysbysiad i ACC am gais o dan adran 173 am adolygiad o’r penderfyniad,
        - (ii) ei bod yn ofynnol i ACC gynnal adolygiad o’r penderfyniad neu ei fod wedi penderfynu gwneud hynny, a
        - (iii) bod y cyfnod y mae’n rhaid i ACC ddyroddi hysbysiad am gasgliadau’r adolygiad oddi fewn iddo o dan adran 176(5) neu (yn ôl y digwydd) (6) wedi dod i ben.”.

**Mark Drakeford**

89

Page 5, after line 4, insert a new section –

*'Supplementary*

**[ ] Interpretation of Part**

For the purposes of this Part –

- (a) an appeal is finally determined when –
  - (i) it has been determined, and
  - (ii) there is no further possibility of the determination being varied or set aside (disregarding any power to grant permission to appeal out of time);
- (b) a notice of the conclusions for a review is a notice issued under section 176(5), (6) or (7) of the Tax Collection and Management (Wales) Act 2016 (anaw 6) (carrying out of reviews);
- (c) “penalty notice” has the meaning given in section [section to be inserted by amendment 84](1)(b);
- (d) “person” includes two or more persons acting in partnership (as well as two or more persons acting as an unincorporated body, or a body corporate).’.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

*'Darpariaethau atodol*

**[ ] Dehongli’r Rhan**

At ddibenion y Rhan hon –

- (a) dyfernir yn derfynol ynghylch apêl –
  - (i) pan fydd wedi ei dyfarnu, a
  - (ii) pan nad oes unrhyw bosibilrwydd pellach y caiff y dyfarniad ei amrywio neu ei roi o’r neilltu (gan ddiystyru unrhyw bŵer i roi caniatâd i apelio oddi allan i’r cyfnod);
- (b) mae hysbysiad am gasgliadau adolygiad yn hysbysiad a ddyroddir o dan adran 176(5), (6) neu (7) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6) (cynnal adolygiadau);
- (c) mae i “hysbysiad cosb” yr ystyr a roddir yn adran [adran i’w mewnosod gan welliant 84](1)(b);
- (d) mae “person” yn cynnwys dau berson neu ragor sy’n gweithredu mewn partneriaeth (yn ogystal â dau berson neu ragor sy’n gweithredu fel corff anghorfforedig, neu gorff corfforedig).’.

**Mark Drakeford**

90

Page 5, after line 4, insert a new section –

**[ ] Registration: powers to make further or different provision**

- (1) The Welsh Ministers may by regulations make provision about the register and registration requirements, including (among other things) provision –
  - (a) about information that must or must not be included in the register;
  - (b) requiring or prohibiting the publication of information that is –
    - (i) contained in the register, and
    - (ii) of a kind specified in the regulations;
  - (c) exempting a person from the requirement to give notice under section [section to be inserted by amendment 74](1) in relation to information of a kind specified in the regulations;
  - (d) about penalties under this Part, including provision –
    - (i) changing the amount of a penalty;
    - (ii) changing how a penalty is calculated;
    - (iii) about the procedure for assessing penalties;
  - (e) as to which decisions of WRA are, or are not, subject to review or appeal.
- (2) Regulations under this section may amend –
  - (a) this Act;
  - (b) the Tax Collection and Management (Wales) Act 2016 (anaw 6),and references in this section to “specified in the regulations” include a reference to “specified in an amendment made by the regulations”.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**[ ] Cofrestru: pwerau i wneud darpariaeth bellach neu ddarpariaeth wahanol**

- (1) Caiff Gweinidogion Cymru drwy reoliadau wneud darpariaeth ynghylch y gofrestr a gofynion cofrestru, gan gynnwys (ymysg pethau eraill) ddarpariaeth –
  - (a) ynghylch gwybodaeth y mae rhaid ei chynnwys yn y gofrestr neu na chaniateir ei chynnwys yn y gofrestr;
  - (b) sy’n ei gwneud yn ofynnol cyhoeddi gwybodaeth, neu’n gwahardd cyhoeddi gwybodaeth, sydd –
    - (i) wedi ei chynnwys yn y gofrestr, a
    - (ii) o fath a bennir yn y rheoliadau;
  - (c) sy’n esemptio person rhag y gofyniad i roi hysbysiad o dan adran [adran i’w mewnosod gan welliant 74](1) mewn perthynas â gwybodaeth o fath a bennir yn y rheoliadau;
  - (d) ynghylch cosbau o dan y Rhan hon, gan gynnwys darpariaeth –
    - (i) sy’n newid swm cosb;
    - (ii) sy’n newid sut y caiff cosb ei chyfrifo;
    - (iii) ynghylch y weithdrefn ar gyfer asesu cosbau;
  - (e) o ran pa benderfyniadau gan ACC sy’n ddarostyngedig i adolygiad neu apêl neu nad ydynt yn ddarostyngedig i adolygiad neu apêl.



(2) Caiff rheoliadau o dan yr adran hon ddiwygio –

(a) y Ddeddf hon;

(b) Deddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6),

ac mae cyfeiriadau yn yr adran hon at “a bennir yn y rheoliadau” yn cynnwys cyfeiriad at “a bennir mewn diwygiad a wneir gan y rheoliadau”.

**Mark Drakeford**

**91**

Page 5, after line 4, insert a new section –

**[ ] Amendment of the Tax Collection and Management (Wales) Act 2016**

Part 1 of Schedule 2 makes amendments to the Tax Collection and Management (Wales) Act 2016, and to other Acts, related to this Part.’.

Tudalen 5, ar ôl llinell 4, mewnosoder adran newydd –

**[ ] Diwygio Deddf Casglu a Rheoli Trethi (Cymru) 2016**

Mae Rhan 1 o Atodlen 2 yn gwneud diwygiadau i Ddeddf Casglu a Rheoli Trethi (Cymru) 2016, ac i Ddeddfau eraill, sy’n ymwneud â’r Rhan hon.’.

**Mark Drakeford**

**92**

Section 9, page 5, line 26, after ‘accommodation’, insert ‘at premises in the area of a principal council that has introduced the levy’.

Adran 9, tudalen 5, llinell 23, hepgorer ‘yn y llety ymwelwyr am un neu ragor o nosweithiau’ a mewnosoder ‘am un neu ragor o nosweithiau mewn llety ymwelwyr mewn mangre yn ardal prif gyngor sydd wedi cyflwyno’r ardoll’.

**Mark Drakeford**

**93**

Section 9, page 6, after line 3, insert –

‘( ) is arranged by or provided on behalf of a principal council (as a local housing authority) under Part 2 of the Housing (Wales) Act 2014 (anaw 7) (homelessness);’.

Adran 9, tudalen 6, ar ôl llinell 3, mewnosoder –

‘( ) wedi ei drefnu gan, neu wedi ei ddarparu ar ran, prif gyngor (fel awdurdod tai lleol) o dan Ran 2 o Ddeddf Tai (Cymru) 2014 (dccc 7) (digartrefedd);’.

**Mark Drakeford**

**94**

Section 9, page 6, line 6, leave out ‘by, or’.

Adran 9, tudalen 6, llinell 6, hepgorer ‘gan, neu’.

**Mark Drakeford**

95

Section 9, page 6, after line 24, insert –

- ‘() The Welsh Ministers may by regulations make provision about ways in which it may be proved that an overnight stay in visitor accommodation did not take place because the accommodation falls within subsection (2)(b), including provision about –
- (a) documents or other information that can be relied on to prove that an overnight stay in visitor accommodation did not take place;
  - (b) the making of arrangements for and relating to the issuing of vouchers that can be used to prove that an overnight stay in visitor accommodation did not take place.’

Adran 9, tudalen 6, ar ôl llinell 25, mewnosoder –

- ‘() Caiff Gweinidogion Cymru drwy reoliadau wneud darpariaeth ynghylch ffyrdd y caniateir profi na ddigwyddodd arhosiad dros nos mewn llety ymwelwyr oherwydd bod y llety yn dod o fewn is-adran (2)(b), gan gynnwys darpariaeth ynghylch –
- (a) dogfennau neu wybodaeth arall y gellir dibynnu arnynt neu arni i brofi na ddigwyddodd arhosiad dros nos mewn llety ymwelwyr;
  - (b) gwneud trefniadau ar gyfer dyroddi talebau y gellir eu defnyddio i brofi na ddigwyddodd arhosiad dros nos mewn llety ymwelwyr, ac mewn perthynas â dyroddi talebau o’r fath.’

**Mark Drakeford**

96

Section 10, page 6, line 28, leave out ‘a person enters the visitor accommodation in pursuance of the contract that entitled the person to reside in or at the accommodation’ and insert ‘(the overnight stay having taken place) the entitlement under the contract to reside in or at the accommodation ceases’.

Adran 10, tudalen 6, llinell 30, hepgorer ‘fydd person yn mynd i mewn i’r llety ymwelwyr yn unol â’r contract a roddodd hawlogaeth i’r person i breswyllo yn y llety’ a mewnosoder ‘(a’r arhosiad dros nos wedi digwydd) fo’r hawlogaeth o dan y contract i breswyllo yn y llety yn dod i ben’.

**Mark Drakeford**

97

Section 11, page 6, leave out lines 34 to 40 and insert –

- ‘() determining the total number of leviable nights (see subsections ([*first subsection to be inserted by this amendment*]) to ([*third subsection to be inserted by this amendment*])), then
- ( ) multiplying the total number of leviable nights by the levy rate that applies in relation to the accommodation (see subsection ([*fourth subsection to be inserted by this amendment*]) and section 13).
- ( ) Where only one person was entitled under the contract to reside overnight in or at the accommodation, the total number of leviable nights is the number of nights that person was so entitled.
- ( ) Where more than one person was entitled under the contract to reside in or at the accommodation, the total number of leviable nights is determined by –

- ( ) calculating the number of nights each person was entitled under the contract to reside overnight in or at the accommodation, and
- ( ) adding together the numbers calculated under paragraph (a).
- ( ) Where the lower rate of the levy applies in relation to the accommodation, the references in subsections (*[first subsection to be inserted by this amendment]*) and (*[second subsection to be inserted by this amendment]*) to “person” do not include a person who was aged under 18 at the start of the first night that person was entitled under the contract to reside overnight in or at the accommodation.
- ( ) Where, under the contract, at least one person was entitled to reside in or at visitor accommodation to which the higher rate applies and at least one person was entitled to reside overnight in or at visitor accommodation to which the lower rate applies (see section 13), the amount of levy payable is calculated by –
  - ( ) carrying out the calculation under subsection (1) in respect of the accommodation in relation to which the higher rate applies, and
  - ( ) carrying out that calculation in respect of the accommodation in relation to which the lower rate applies,and adding together the amounts resulting from both calculations.
- ( ) The Welsh Ministers may by regulations amend this section for the purpose of making additional or different provision about people who are not to be included in a calculation of the amount of levy payable in respect of an overnight stay in visitor accommodation; and regulations under this subsection may make provision that applies in relation to either or both of –
  - ( ) overnight stays in visitor accommodation in relation to which the lower rate of the levy applies;
  - ( ) overnight stays in visitor accommodation in relation to which the higher rate of the levy applies.’.

Adran 11, tudalen 6, hepgorer llinellau 35 hyd at 40 a mewnosoder –

- ‘( ) dyfarnu cyfanswm nifer y nosweithiau ardolladwy (gweler is-adrannau (*[is-adran gyntaf i’w mewnosod gan y gwelliant hwn]*)) i (*[trydedd is-adran i’w mewnosod gan y gwelliant hwn]*)), yna
- ( ) lluosu cyfanswm nifer y nosweithiau ardolladwy â chyfradd yr ardoll sy’n gymwys mewn perthynas â’r llety (gweler is-adran (*[pedwaredd is-adran i’w mewnosod gan y gwelliant hwn]*)) ac adran 13).
- ( ) Pan mai un person yn unig oedd â hawlogaeth o dan y contract i breswyllo dros nos yn y llety, cyfanswm nifer y nosweithiau ardolladwy yw nifer y nosweithiau yr oedd gan y person hwnnw yr hawlogaeth honno.
- ( ) Pan oedd gan fwy nag un person hawlogaeth o dan y contract i breswyllo yn y llety, dyfernir cyfanswm nifer y nosweithiau ardolladwy drwy –
  - ( ) cyfrifo nifer y nosweithiau yr oedd gan bob person hawlogaeth o dan y contract i breswyllo dros nos yn y llety, a
  - ( ) adio’r niferoedd a gyfrifwyd o dan baragraff (a) at ei gilydd.



- ( ) Pan fo cyfradd is yr ardoll yn gymwys mewn perthynas â'r llety, nid yw'r cyfeiriadau yn is-adrannau (*[is-adran gyntaf i'w mewnosod gan y gwelliant hwn]*) a (*[ail is-adran i'w mewnosod gan y gwelliant hwn]*) at "person" yn cynnwys person a oedd o dan 18 mlwydd oed ar ddechrau'r noson gyntaf yr oedd gan y person hwnnw hawlogaeth o dan y contract i breswyllo dros nos yn y llety.
- ( ) Pan, o dan y contract, oedd gan o leiaf un person hawlogaeth i breswyllo mewn llety ymwelwyr y mae cyfradd uwch yr ardoll yn gymwys iddo ac roedd gan o leiaf un person hawlogaeth i breswyllo dros nos mewn llety ymwelwyr y mae cyfradd is yr ardoll yn gymwys iddo (gweler adran 13), cyfrifir swm yr ardoll sy'n daladwy drwy –
  - ( ) cyflawni'r cyfrifiad o dan is-adran (1) mewn cysylltiad â'r llety y mae'r gyfradd uwch yn gymwys mewn perthynas ag ef, a
  - ( ) cyflawni'r cyfrifiad hwnnw mewn cysylltiad â'r llety y mae'r gyfradd is yn gymwys mewn perthynas ag ef,ac adio'r symiau sy'n deillio o'r ddau gyfrifiad at ei gilydd.
- ( ) Caiff Gweinidogion Cymru drwy reoliadau ddiwygio'r adran hon at ddiben gwneud darpariaeth ychwanegol neu ddarpariaeth wahanol ynghylch pobl nad ydynt i'w cynnwys mewn cyfrifiad o swm yr ardoll sy'n daladwy mewn cysylltiad ag arhosiad dros nos mewn llety ymwelwyr; a chaiff rheoliadau o dan yr is-adran hon wneud darpariaeth sy'n gymwys mewn perthynas â'r naill neu'r llall o'r canlynol, neu'r ddau –
  - ( ) arosiadau dros nos mewn llety ymwelwyr y mae cyfradd is yr ardoll yn gymwys mewn perthynas â hwy;
  - ( ) arosiadau dros nos mewn llety ymwelwyr y mae cyfradd uwch yr ardoll yn gymwys mewn perthynas â hwy'.

**Mark Drakeford**

98

Section 12, page 7, line 4, leave out '£0.75,' and insert '£0.80, and'.

Adran 12, tudalen 7, llinell 4, hepgorer '£0.75,' a mewnosoder '£0.80, a'.

**Mark Drakeford**

99

Section 12, page 7, line 5, leave out '£1.25, and' and insert '£1.30,'.

Adran 12, tudalen 7, llinell 5, hepgorer '£1.25, ac' a mewnosoder '£1.30,'.

**Mark Drakeford**

100

Section 12, page 7, leave out line 6.

Adran 12, tudalen 7, hepgorer llinell 6.



**Mark Drakeford** 101

Section 12, page 7, line 7, leave out ‘the introduction of a premium’ and insert ‘any additional amount that may be added’.

Adran 12, tudalen 7, llinell 7, hepgorer ‘gyflwyno premiwm’ a mewnosoder ‘unrhyw swm ychwanegol y gellir ei ychwanegu’.

**Mark Drakeford** 102

Section 13, page 7, line 20, leave out ‘, except visitor accommodation that is subject to the nil rate of the levy’.

Adran 13, tudalen 7, llinell 20, hepgorer ‘, ac eithrio llety ymwelwyr sy’n ddarostyngedig i gyfradd o ddim yr ardoll’.

**Mark Drakeford** 103

Section 13, page 7, line 21, leave out subsection (3).

Adran 13, tudalen 7, llinell 22, hepgorer is-adran (3).

**Mark Drakeford** 104

Section 13, page 7, line 24, leave out ‘, (2) or (3)’ and insert ‘or (2)’.

Adran 13, tudalen 7, llinell 25, hepgorer ‘, (2) neu (3)’ a mewnosoder ‘neu (2)’.

**Mark Drakeford** 105

Section 13, page 7, line 29, leave out subsection (5).

Adran 13, tudalen 7, llinell 29, hepgorer is-adran (5).

**Mark Drakeford** 106

Page 7, line 35, leave out section 14 and insert –

**[ ] Adding an additional amount to a levy rate**

- (1) The Welsh Ministers may by regulations provide that principal councils may (in accordance with Chapter 4) add an amount specified in the regulations to either or both of –
  - (a) the lower rate of the levy payable in the council’s area;
  - (b) the higher rate of the levy payable in the council’s area.
- (2) An amount specified under subsection (1) may be expressed as a percentage of the levy rate in question.
- (3) Regulations under subsection (1) may, in particular, make provision –

- (a) about whether, and the extent to which, a principal council may add an amount to a levy rate that is less than the amount specified in the regulations;
  - (b) enabling a principal council –
    - (i) to add an amount to the levy only in relation to a part or parts of its area;
    - (ii) to add different amounts to the levy (that are less than the amounts specified in the regulations) in relation to different parts of its area;
  - (c) specifying periods of time, or enabling a principal council to specify periods of time, during which –
    - (i) the additional amounts do not apply;
    - (ii) an additional amount that is less than the amount specified in the regulations applies.
- (4) Before making regulations under subsection (1), the Welsh Ministers must consult –
- (a) every principal council;
  - (b) every National Park authority for a National Park in Wales;
  - (c) organisations that –
    - (i) represent businesses that work in tourism, or are engaged in activities related to tourism, in Wales;
    - (ii) promote or facilitate tourism in Wales;
  - (d) such other persons as they consider appropriate.’.

Tudalen 7, llinell 36, hepgorer adran 14 a mewnosoder –

#### **[ ] Ychwanegu swm ychwanegol at gyfradd ardoll**

- (1) Caiff Gweinidogion Cymru drwy reoliadau ddarparu y caiff prif gyngorau (yn unol â Phennod 4) ychwanegu swm a bennir yn y rheoliadau at y naill neu’r llall o’r cyfraddau a ganlyn, neu at y ddwy –
  - (a) cyfradd is yr ardoll sy’n daladwy yn ardal y cyngor;
  - (b) cyfradd uwch yr ardoll sy’n daladwy yn ardal y cyngor.
- (2) Caniateir i swm a bennir o dan is-adran (1) gael ei fynegi fel canran o gyfradd yr ardoll o dan sylw.
- (3) Caiff rheoliadau o dan is-adran (1), yn benodol, wneud darpariaeth –
  - (a) ynghylch a gaiff prif gyngor ychwanegu swm at gyfradd ardoll sy’n llai na’r swm a bennir yn y rheoliadau, ac i ba raddau y caiff wneud hynny;
  - (b) sy’n galluogi prif gyngor i wneud y canlynol –
    - (i) ychwanegu swm at yr ardoll dim ond mewn perthynas â rhan neu rannau o’i ardal;
    - (ii) ychwanegu symiau gwahanol at yr ardoll (sy’n llai na’r symiau a bennir yn y rheoliadau) mewn perthynas â rhannau gwahanol o’i ardal;
  - (c) sy’n pennu cyfnodau o amser, neu’n galluogi prif gyngor i bennu cyfnodau o amser –



- (i) pan na fo'r symiau ychwanegol yn gymwys;
  - (ii) pan fo swm ychwanegol sy'n llai na'r swm a bennir yn y rheoliadau yn gymwys.
- (4) Cyn gwneud rheoliadau o dan is-adran (1), rhaid i Weinidogion Cymru ymgynghori â'r canlynol—
- (a) pob prif gyngor;
  - (b) pob awdurdod Parc Cenedlaethol ar gyfer Parc Cenedlaethol yng Nghymru;
  - (c) sefydliadau sydd—
    - (i) yn cynrychioli busnesau sy'n gweithio ym maes twristiaeth, neu sy'n ymwneud â gweithgareddau sy'n gysylltiedig â thwristiaeth, yng Nghymru;
    - (ii) yn hybu neu'n hwyluso twristiaeth yng Nghymru;
  - (d) unrhyw bersonau eraill y maent yn ystyried eu bod yn briodol.'

**Mark Drakeford**

107

Section 15, page 8, line 11, leave out—

- '(1) A person that, under a contract, provided consideration in respect of an overnight stay in visitor accommodation may apply to the Welsh Revenue Authority ("WRA") for repayment of a sum equivalent to the levy payable in respect of all or part of that stay if—
- (a) a person stayed overnight in the visitor accommodation under the contract because that person was unable to reside in their sole or main residence due to a risk to their health, safety or welfare;
  - (b) the visitor accommodation was provided to a person because that person was, at the time of the stay, otherwise homeless (within the meaning of section 55 of the Housing (Wales) Act 2014 (anaw 7));
  - (c) a person who stayed overnight in the visitor accommodation under the contract was—
    - (i) in receipt of a disability benefit, and
    - (ii) accompanied on the overnight stay by another person, whether or not that person stayed in or at the accommodation under a different contract.
- (2) An application under subsection (1) must be made within 30 days of the last day a person was entitled under the contract to reside in or at the visitor accommodation.
- (3) Where more than one person provided consideration in respect of an overnight stay in visitor accommodation, those persons may jointly make an application under subsection (1).
- (4) WRA must, if it grants the application—
- (a) repay an amount equivalent to the amount of levy payable in respect of the stay, or
  - (b) where WRA considers that payment should not be made—
    - (i) in respect of every person who stayed overnight in the visitor accommodation under the contract;



(ii) in respect of every night in which one or more people stayed overnight in the visitor accommodation under the contract,

repay an amount equivalent to the amount of levy payable in respect of each person and each night in relation to'

and insert –

- '( ) In this section, "levy repayment" means a payment to a person by the Welsh Revenue Authority ("WRA"), under subsection (*[fifth subsection to be inserted by this amendment]*) or (*[sixth subsection to be inserted by this amendment]*), of a sum equivalent to all or part of the amount of levy payable in respect of an overnight stay in visitor accommodation that has taken place.
- ( ) WRA may make a levy repayment in respect of an overnight stay only if –
- (a) an application for a levy repayment is made to WRA –
- (i) by a person that, under a contract, provided consideration in respect of the overnight stay, and
- (ii) before the end of the period of three months beginning with the last day a person was entitled under the contract to reside in or at the visitor accommodation, and
- (b) WRA considers that subsection (*[third subsection to be inserted by this amendment]*) or (*[fourth subsection to be inserted by this amendment]*) applies in relation to the contract.
- ( ) This subsection applies in relation to a contract if a person stayed overnight in or at the visitor accommodation under the contract because that person –
- (a) was unable to reside in their sole or main residence due to a risk to their health, safety or welfare, or
- (b) was, at the time of the stay, otherwise homeless (within the meaning of section 55 of the Housing (Wales) Act 2014 (anaw 7)).
- ( ) This subsection applies in relation to a contract if –
- (a) a person ("P") –
- (i) stayed overnight in or at the visitor accommodation under the contract,
- (ii) during the stay, accompanied a person in receipt of a disability benefit ("A") and provided care, support or assistance to A, and
- (iii) the visitor accommodation was at the same premises as the visitor accommodation that A stayed in or at (whether or not P stayed in or at the accommodation under the same contract as A), and
- (b) subsection (3) does not apply in relation to the contract.
- ( ) Where WRA considers that an application has been made as described in subsection (*[second subsection to be inserted by this amendment]*)(a) and that subsection (*[third subsection to be inserted by this amendment]*) applies to the contract, WRA must either –
- (a) pay to the applicant an amount equivalent to the amount of levy payable in respect of the stay, or
- (b) where WRA considers that payment should not be made in relation to –
- (i) every person who stayed overnight in or at the visitor accommodation under the contract;



- (ii) every night on which one or more people stayed overnight in or at the visitor accommodation under the contract,  
pay to the applicant an amount equivalent to the amount of levy payable in relation to each person and each night in respect of which WRA considers payment should be made.
- ( ) Where WRA considers that an application has been made as described in subsection ([*second subsection to be inserted by this amendment*])(a) and that subsection ([*fourth subsection to be inserted by this amendment*]) applies to the contract, WRA must either –
  - (a) pay to the applicant an amount equivalent to the amount of levy payable in relation to P's stay, or
  - (b) where WRA considers that payment should not be made in relation to every night on which P stayed overnight in or at the visitor accommodation under the contract, pay to the applicant an amount equivalent to the amount of levy payable in relation to the night or nights –
    - (i) on which P stayed overnight, and
    - (ii) in respect of'.

Adran 15, tudalen 8, llinell 11, hepgorer is-adrannau (1) hyd at (4) a mewnosoder –

- '( ) Yn yr adran hon, ystyr "ad-daliad ardoll" yw taliad i berson gan Awdurdod Cyllid Cymru ("ACC"), o dan is-adran ([*pumed is-adran i'w mewnosod gan y gwelliant hwn*]) neu ([*chweched is-adran i'w mewnosod gan y gwelliant hwn*]), o swm sy'n gyfwerth â'r cyfan o swm yr ardoll sy'n daladwy mewn cysylltiad ag arhosiad dros nos mewn llety ymwelwyr sydd wedi digwydd, neu ran o'r swm hwnnw.
- ( ) Ni chaiff ACC wneud ad-daliad ardoll mewn cysylltiad ag arhosiad dros nos ond os –
  - (a) yw cais am ad-daliad ardoll wedi ei wneud i ACC –
    - (i) gan berson a ddarparodd gydnabyddiaeth, o dan gontract, mewn cysylltiad â'r arhosiad dros nos, a
    - (ii) cyn diwedd y cyfnod o dri mis sy'n dechrau â'r diwrnod olaf yr oedd gan berson hawlogaeth o dan y contract i breswyllo yn y llety ymwelwyr, a
  - (b) yw ACC yn ystyried bod is-adran ([*trydedd is-adran i'w mewnosod gan y gwelliant hwn*]) neu ([*pedwaredd is-adran i'w mewnosod gan y gwelliant hwn*]) yn gymwys mewn perthynas â'r contract.
- ( ) Mae'r is-adran hon yn gymwys mewn perthynas â chontract os arhosodd person dros nos yn y llety ymwelwyr o dan y contract oherwydd –
  - (a) nad oedd y person hwnnw yn gallu preswyllo yn ei unig breswylfa neu yn ei brif breswylfa oherwydd risg i'w iechyd, i'w ddiogelwch neu i'w les, neu
  - (b) bod y person hwnnw, ar adeg yr arhosiad, fel arall yn ddigartref (o fewn ystyr adran 55 o Ddeddf Tai (Cymru) 2014 (dccc 7)).
- ( ) Mae'r is-adran hon yn gymwys mewn perthynas â chontract os –
  - (a) o ran person ("P") –
    - (i) arhosodd dros nos yn y llety ymwelwyr o dan y contract,



- (ii) yn ystod yr arhosiad, roedd gyda pherson sy'n cael budd-dal anabledd ("A") a darparodd ofal, cymorth neu gynhorthwy i A, a
- (iii) roedd y llety ymwelwyr yn yr un fangre â'r llety ymwelwyr yr arhosodd A ynddo (pa un a arhosodd P yn y llety o dan yr un contract ag A ai peidio), a
  - (b) nad yw is-adran (3) yn gymwys mewn perthynas â'r contract.
- ( ) Pan fo ACC yn ystyried bod cais wedi ei wneud fel y disgrifir yn is-adran (*[ail is-adran i'w mewnosod gan y gwelliant hwn]*)(a) a bo is-adran (*[trydedd is-adran i'w mewnosod gan y gwelliant hwn]*) yn gymwys i'r contract, rhaid i ACC naill ai –
  - (a) talu i'r ceisydd swm sy'n gyfwerth â swm yr ardoll sy'n daladwy mewn cysylltiad â'r arhosiad, neu
  - (b) pan fo ACC yn ystyried na ddylid gwneud taliad mewn perthynas ag –
    - (i) pob person a arhosodd dros nos yn y llety ymwelwyr o dan y contract;
    - (ii) pob noson pan arhosodd un neu ragor o bobl dros nos yn y llety ymwelwyr o dan y contract,talau i'r ceisydd swm sy'n gyfwerth â swm yr ardoll sy'n daladwy mewn perthynas â phob person y mae ACC yn ystyried y dylid gwneud taliad mewn cysylltiad ag ef ac â phob noson y mae ACC yn ystyried y dylid gwneud taliad mewn cysylltiad â hi.
- ( ) Pan fo ACC yn ystyried bod cais wedi ei wneud fel y disgrifir yn is-adran (*[ail is-adran i'w mewnosod gan y gwelliant hwn]*)(a) a bo is-adran (*[pedwaredd is-adran i'w mewnosod gan y gwelliant hwn]*) yn gymwys i'r contract, rhaid i ACC naill ai –
  - (a) talu i'r ceisydd swm sy'n gyfwerth â swm yr ardoll sy'n daladwy mewn perthynas ag arhosiad P, neu
  - (b) pan fo ACC yn ystyried na ddylid gwneud taliad mewn perthynas â phob noson pan arhosodd P dros nos yn y llety ymwelwyr o dan y contract, dalu i'r ceisydd swm sy'n gyfwerth â swm yr ardoll sy'n daladwy mewn perthynas â'r noson neu'r nosweithiau –
    - (i) pan arhosodd P dros nos, a
    - (ii) y mae ACC yn ystyried y dylid gwneud taliad mewn cysylltiad â hi neu â hwy.'.

**Mark Drakeford**

**108**

Section 15, page 9, line 1, leave out '(1)(c)(i)' and insert '*([fourth subsection to be inserted by amendment 107])*(a)(ii)'.

Adran 15, tudalen 9, llinell 1, hepgorer '(1)(c)(i)' a mewnosoder '*([pedwaredd is-adran i'w mewnosod gan welliant 107])*(a)(ii)'.

**Mark Drakeford**

**109**

Section 15, page 9, line 32, leave out 'a person may make an application to WRA under subsection (1)' and insert 'WRA may or must make a levy repayment'.



Adran 15, tudalen 9, llinell 32, hepgorer ‘person wneud cais i ACC o dan is-adran (1)’ a mewnosoder ‘ACC wneud ad-daliad ardoll, neu pryd y mae rhaid iddo wneud ad-daliad ardoll’.

**Mark Drakeford** 110

Section 16, page 10, line 18, leave out ‘one month’ and insert ‘30 days’.

Adran 16, tudalen 10, llinell 18, hepgorer ‘un mis’ a mewnosoder ‘30 o ddiwrnodau’.

**Mark Drakeford** 111

Section 21, page 12, at the beginning of line 19, insert ‘Part 2 of’.

Adran 21, tudalen 12, llinell 19, ar ôl ‘Mae’, mewnosoder ‘Rhan 2 o’.

**Mark Drakeford** 112

Section 25, page 13, line 30, leave out ‘to introducing, changing or removing a premium’ and insert ‘(where the Welsh Ministers have made regulations under section 14 enabling principal councils to add an additional amount to the levy) to –

- (a) adding an additional amount to the levy;
- (b) changing an additional amount that has been added to the levy;
- (c) removing an additional amount that has been added to the levy’.

Adran 25, tudalen 13, llinell 32, hepgorer ‘at gyflwyno, newid neu ddileu premiwm’ a mewnosoder ‘(pan fo Gweinidogion Cymru wedi gwneud rheoliadau o dan adran 14 sy’n galluogi prif gynghorau i ychwanegu swm ychwanegol at yr ardoll) at –

- (a) ychwanegu swm ychwanegol at yr ardoll;
- (b) newid swm ychwanegol sydd wedi ei ychwanegu at yr ardoll;
- (c) dileu swm ychwanegol sydd wedi ei ychwanegu at yr ardoll’.

**Mark Drakeford** 113

Section 25, page 13, after line 31, insert –

- ‘() A principal council may not take any steps under this section to change the levy in its area until the end of the period of 12 months starting with the date on which the levy came into effect in its area.’.

Adran 25, tudalen 13, ar ôl llinell 33, mewnosoder –

- ‘() Ni chaiff prif gyngor gymryd unrhyw gamau o dan yr adran hon i newid yr ardoll yn ei ardal tan ddiwedd y cyfnod o 12 mis sy’n dechrau â’r dyddiad y daeth yr ardoll yn effeithiol yn ei ardal.’.

**Mark Drakeford** 114

Nid oes angen diwygio’r fersiwn Saesneg. There is no need to amend the English version.

Adran 25, tudalen 14, llinell 27, hepgorer 'hyrwyddo' a mewnosoder 'hwyluso'.

**Mark Drakeford**

**115**

Section 27, page 16, line 4, after 'date', insert 'that is six months after the date on which'.

Adran 27, tudalen 16, llinell 4, ar ôl 'dyddiad', mewnosoder 'sydd chwe mis ar ôl y dyddiad'.

**Mark Drakeford**

**116**

Section 27, page 16, after line 5, insert –

- ( ) But if a relevant contract that falls within subsection (2) is varied on or after the date that is six months after the date on which the principal council decided to introduce the levy, an overnight stay in visitor accommodation takes place in relation to –
- (a) a person that, as a result of the variation, is entitled to reside overnight in visitor accommodation;
  - (b) a night on which, as a result of the variation, a person (whether or not that person is within paragraph (a)) is entitled to reside overnight in visitor accommodation.'

Adran 27, tudalen 16, ar ôl llinell 5, mewnosoder –

- ( ) Ond os yw contract perthnasol sy'n dod o fewn is-adran (2) yn cael ei amrywio ar neu ar ôl y dyddiad sydd chwe mis ar ôl y dyddiad y penderfynodd y prif gyngor gyflwyno'r ardoll, mae arhosiad dros nos mewn llety ymwelwyr yn digwydd mewn perthynas ag –
- (a) person sydd, o ganlyniad i'r amrywiad, â hawlogaeth i breswyllo dros nos mewn llety ymwelwyr;
  - (b) noson pan fo gan berson (pa un a yw'r person hwnnw yn dod o fewn paragraff (a) ai peidio), o ganlyniad i'r amrywiad, hawlogaeth i breswyllo dros nos mewn llety ymwelwyr.'

**Mark Drakeford**

**117**

Section 27, page 16, line 11, leave out ' in relation to an overnight stay in visitor accommodation, is the contract – ' and insert 'is the contract –

- ( ) under which an overnight stay in visitor accommodation takes place, or would (but for this section) take place,'.

Adran 27, tudalen 16, llinell 11, hepgorer ' , mewn perthynas ag arhosiad dros nos mewn llety ymwelwyr, yw'r contract – ' a mewnosoder 'yw'r contract –

- ( ) y mae arhosiad dros nos mewn llety ymwelwyr yn digwydd odano, neu y byddai (oni bai am yr adran hon) yn digwydd odano,'.

**Mark Drakeford**

**118**

Page 16, line 27, move section 29 and insert after section 38.

Tudalen 16, llinell 27, symuder adran 29 a'i mewnosod ar ôl adran 38.



**Mark Drakeford** 119

Page 16, line 33, leave out section 30.

Tudalen 16, llinell 34, hepgorer adran 30.

**Mark Drakeford** 120

Page 17, line 33, leave out section 31.

Tudalen 17, llinell 34, hepgorer adran 31.

**Mark Drakeford** 121

Page 18, line 3, move section 32 and insert after section 38.

Tudalen 18, llinell 3, symuder adran 32 a'i mewnosod ar ôl adran 38.

**Mark Drakeford** 122

Page 19, line 2, leave out section 33.

Tudalen 19, llinell 2, hepgorer adran 33.

**Mark Drakeford** 123

Page 19, line 19, leave out section 34.

Tudalen 19, llinell 21, hepgorer adran 34.

**Mark Drakeford** 124

Page 22, after line 2, insert a new section –

**[ ] Duties and liabilities of partnerships and unincorporated bodies**

- (1) Where anything is required or permitted to be done under an enactment relating to the register under Part 2 or the levy by or in relation to persons carrying on business in partnership, it must be done by or in relation to every person who is a partner at the time when it is done or required to be done.
- (2) But anything that is required or permitted to be done by every partner may instead be done by any of them; and if the partnership's principal place of business is in Scotland, it may also be done by any other person authorised by the partnership.
- (3) Where anything is required or permitted to be done under an enactment relating to the register under Part 2 or the levy by or in relation to persons carrying on business as an unincorporated body, it must be done by or in relation to every person who is a managing member of the body at the time when it is done or required to be done.

- (4) But anything that is required or permitted to be done by every managing member of the body may instead be done by any of them.
- (5) The managing members of an unincorporated body are—
  - (a) each member of the unincorporated body holding office as president, chair, treasurer, secretary or any similar office;
  - (b) if there is no such office, each member holding office as a member of a committee by which the affairs of the body are managed;
  - (c) if there is no such office or committee, each member of the body.
- (6) A liability to pay a relevant amount as a result of anything done or omitted to be done by persons carrying on business in partnership or as an unincorporated body is a joint and several liability of every person who is a member of the partnership or body at the time when the thing is done or omitted to be done.
- (7) But where—
  - (a) persons carry on a relevant business in partnership or as an unincorporated body, and
  - (b) a person is a member of the partnership or body for only part of an accounting period,the person's personal liability for levy chargeable in respect of the accounting period is the proportion of the liability relating to the business of the partnership or body that is just and reasonable in the circumstances.
- (8) In this section, "relevant amount" means—
  - (a) a penalty under Part 2;
  - (b) an amount of levy;
  - (c) a penalty under an enactment relating to the levy;
  - (d) interest on an amount within paragraph (b) or (c).'

Tudalen 22, ar ôl llinell 2, mewnosoder adran newydd—

**'[] Dyletswyddau ac atebolrwyddau partneriaethau a chyrrff anghorfforedig**

- (1) Pan fo'n ofynnol gwneud unrhyw beth, neu pan ganiateir gwneud unrhyw beth, o dan ddeddfiad sy'n ymwneud â'r gofrestr o dan Ran 2 neu'r ardoll gan bersonau neu mewn perthynas â phersonau sy'n cynnal busnes mewn partneriaeth, rhaid iddo gael ei wneud gan bob person neu mewn perthynas â phob person sy'n bartner ar yr adeg y'i gwneir neu y mae'n ofynnol ei wneud.
- (2) Ond caniateir i unrhyw beth y mae'n ofynnol ei wneud neu y caniateir ei wneud gan bob partner gael ei wneud yn lle hynny gan unrhyw un neu ragor ohonynt; ac os yw prif fan busnes y bartneriaeth yn yr Alban, caniateir hefyd iddo gael ei wneud gan unrhyw berson arall a awdurdodir gan y bartneriaeth.

- (3) Pan fo'n ofynnol gwneud unrhyw beth, neu pan ganiateir gwneud unrhyw beth, o dan ddeddfiad sy'n ymwneud â'r gofrestr o dan Ran 2 neu'r ardoll gan bersonau neu mewn perthynas â phersonau sy'n cynnal busnes fel corff anghorfforedig, rhaid iddo gael ei wneud gan bob person neu mewn perthynas â phob person sy'n aelod rheoli o'r corff ar yr adeg y'i gwneir neu y mae'n ofynnol ei wneud.
- (4) Ond caniateir i unrhyw beth y mae'n ofynnol ei wneud neu y caniateir ei wneud gan bob aelod rheoli o'r corff gael ei wneud yn lle hynny gan unrhyw un neu ragor ohonynt.
- (5) Aelodau rheoli corff anghorfforedig yw –
  - (a) pob aelod o'r corff anghorfforedig sy'n dal swydd llywydd, cadeirydd, trysorydd, ysgrifennydd, neu unrhyw swydd debyg;
  - (b) os nad oes unrhyw swydd o'r fath, pob aelod sy'n dal swydd aelod o bwyllgor sy'n rheoli materion y corff;
  - (c) os nad oes unrhyw swydd na phwyllgor o'r fath, pob aelod o'r corff.
- (6) Mae atebolrwydd am dalu swm perthnasol o ganlyniad i unrhyw beth a wneir neu nas gwneir gan bersonau sy'n cynnal busnes mewn partneriaeth neu fel corff anghorfforedig yn atebolrwydd ar y cyd ac unigol i bob person sy'n aelod o'r bartneriaeth neu'r corff ar yr adeg y gwneir y peth neu'r adeg nas gwneir.
- (7) Ond pan fo –
  - (a) personau yn cynnal busnes perthnasol mewn partneriaeth neu fel corff anghorfforedig, a
  - (b) person yn aelod o'r bartneriaeth neu'r corff am ran o gyfnod cyfrifyddu yn unig, atebolrwydd personol y person am yr ardoll sydd i'w chodi mewn cysylltiad â'r cyfnod cyfrifyddu yw'r gyfran o'r atebolrwydd sy'n ymwneud â busnes y bartneriaeth neu'r corff sy'n deg ac yn rhesymol o dan yr amgylchiadau.
- (8) Yn yr adran hon, ystyr "swm perthnasol" yw –
  - (a) cosb o dan Ran 2;
  - (b) swm o ardoll;
  - (c) cosb o dan ddeddfiad sy'n ymwneud â'r ardoll;
  - (d) llog ar swm o fewn paragraff (b) neu (c).'

**Mark Drakeford**

**125**

Page 22, after line 2, insert a new section –

**[ ] Power to make further provision about partnerships and unincorporated bodies**

The Welsh Ministers may by regulations add to, repeal or revoke or otherwise amend any provision made by an enactment relating to the register under Part 2 or the levy about cases where persons carry on business in partnership or as an unincorporated body.'

Tudalen 22, ar ôl llinell 2, mewnosoder adran newydd –

**[ ] Pŵer i wneud darpariaeth bellach ynghylch partneriaethau a chyrrff anghorfforedig**

Caiff Gweinidogion Cymru drwy reoliadau ychwanegu at unrhyw ddarpariaeth a wneir gan ddeddfiad sy'n ymwneud â'r gofrestr o dan Ran 2 neu'r ardoll ynglŷn ag achosion pan fo personau yn cynnal busnes mewn partneriaeth neu fel corff anghorfforedig, diddymu darpariaeth o'r fath, ei dirymu, neu ei diwygio fel arall.'

**Mark Drakeford**

**126**

Page 22, after line 2, insert a new section –

**[ ] Power to make further provision about death, incapacity and insolvency**

- (1) The Welsh Ministers may by regulations add to, repeal or revoke or otherwise amend any provision made by an enactment relating to the register under Part 2 or the levy about cases where a person who has carried on a relevant business dies, becomes incapacitated or becomes subject to an insolvency procedure.
- (2) Regulations under subsection (1) may (among other things) make provision –
  - (a) about the circumstances in which a person becomes, or ceases to be, incapacitated or subject to an insolvency procedure;
  - (b) about duties, liabilities and entitlements relating to the register under Part 2 or the levy where a person has died, become incapacitated or become subject to an insolvency procedure;
  - (c) that applies whether or not anyone else carries on a person's relevant business after the person dies, becomes incapacitated or becomes subject to an insolvency procedure;
  - (d) for –
    - (i) penalties in respect of failures to comply with the regulations, or with requirements imposed on persons other than WRA by section 32;
    - (ii) either or both of reviews and appeals.'

Tudalen 22, ar ôl llinell 2, mewnosoder adran newydd –

**[ ] Pŵer i wneud darpariaeth bellach ynghylch marwolaeth, analluedd ac ansolfedd**

- (1) Caiff Gweinidogion Cymru drwy reoliadau ychwanegu at unrhyw ddarpariaeth a wneir gan ddeddfiad sy'n ymwneud â'r gofrestr o dan Ran 2 neu'r ardoll ynglŷn ag achosion pan fo person sydd wedi cynnal busnes perthnasol yn marw, yn mynd yn analluog neu'n dod yn ddarostyngedig i weithdrefn ansolfedd, diddymu darpariaeth o'r fath, ei dirymu, neu ei diwygio fel arall.
- (2) Caiff rheoliadau o dan is-adran (1) wneud darpariaeth (ymysg pethau eraill) –
  - (a) ynglŷn â'r amgylchiadau pryd y mae person yn mynd yn analluog neu'n dod yn ddarostyngedig i weithdrefn ansolfedd, neu'n peidio â bod yn analluog neu'n ddarostyngedig i weithdrefn ansolfedd;

- (b) ynglŷn â dyletswyddau, atebolrwyddau a hawlogaethau sy'n ymwneud â'r gofrestr o dan Ran 2 neu'r ardoll pan fo person wedi marw, wedi mynd yn analluog neu wedi dod yn ddarostyngedig i weithdrefn ansolfedd;
- (c) sy'n gymwys pa un a yw unrhyw un arall yn cynnal busnes perthnasol person ar ôl i'r person farw, fynd yn analluog neu ddod yn ddarostyngedig i weithdrefn ansolfedd ai peidio;
- (d) ar gyfer –
  - (i) cosbau mewn cysylltiad â methiannau i gydymffurfio â'r rheoliadau, neu â gofynion a osodir ar bersonau heblaw ACC gan adran 32;
  - (ii) naill ai adolygiadau neu apelau neu'r ddau.'

**Mark Drakeford**

**127**

Page 22, after line 2, insert a new section –

**'[ ] Power to make provision about transfers of businesses as going concerns**

- (1) The Welsh Ministers may by regulations make provision for securing continuity in the application of any enactment relating to the register under Part 2 or the levy where a relevant business is transferred from one person to another as a going concern.
- (2) Regulations under subsection (1) may (among other things) make provision –
  - (a) requiring WRA to be notified of the transfer;
  - (b) for any liability or duty of the transferor relating to the register under Part 2 or the levy to become a liability or duty of the transferee;
  - (c) for any entitlement of the transferor to the discharge or repayment of an amount of levy, whether arising before or after the transfer, to become an entitlement of the transferee;
  - (d) for anything done before the transfer by or in relation to the transferor to be treated for the purposes of the register under Part 2 or the levy as having been done by or in relation to the transferee;
  - (e) about duties to keep and preserve records.
- (3) The regulations may make provision that applies subject to conditions, and may in particular –
  - (a) provide that the application to a transferor and transferee of any provision made under subsection (2)(b) to (e) requires the approval of WRA;
  - (b) make provision about the making and determination of applications for approval.
- (4) The regulations may make provision for –
  - (a) penalties in respect of failures to comply with the regulations;
  - (b) either or both of reviews and appeals.
- (5) The regulations may amend or apply (with or without modifications) any enactment relating to the register under Part 2 or the levy.'



Tudalen 22, ar ôl llinell 2, mewnosoder adran newydd –

- [ ] Pŵer i wneud darpariaeth ynglŷn â throsglwyddo busnesau fel busnesau gweithredol**
- (1) Caiff Gweinidogion Cymru drwy reoliadau wneud darpariaeth i sicrhau dilyniant wrth gymhwyso unrhyw ddeddfiad sy'n ymwneud â'r gofrestr o dan Ran 2 neu'r ardoll pan drosglwyddir busnes perthnasol o un person i un arall fel busnes gweithredol.
  - (2) Caiff rheoliadau o dan is-adran (1) wneud darpariaeth (ymysg pethau eraill) –
    - (a) sy'n ei gwneud yn ofynnol i ACC gael ei hysbysu am y trosglwyddiad;
    - (b) i unrhyw atebolrwydd neu ddyletswydd ar ran y trosglwyddwr sy'n ymwneud â'r gofrestr o dan Ran 2 neu'r ardoll ddod yn atebolrwydd neu'n ddyletswydd i'r trosglwyddai;
    - (c) i unrhyw hawlogaeth ar ran y trosglwyddwr i ollwng neu ad-dalu swm o ardoll, pa un a yw'n codi cyn y trosglwyddiad neu ar ei ôl, ddod yn hawlogaeth i'r trosglwyddai;
    - (d) i unrhyw beth a wnaed cyn y trosglwyddiad gan y trosglwyddwr neu mewn perthynas â'r trosglwyddwr gael ei drin at ddibenion y gofrestr o dan Ran 2 neu'r ardoll fel pe bai wedi ei wneud gan y trosglwyddai neu mewn perthynas â'r trosglwyddai;
    - (e) ynglŷn â dyletswyddau i gadw cofnodion a'u storio'n ddiogel.
  - (3) Caiff y rheoliadau wneud darpariaeth sy'n gymwys yn ddarostyngedig i amodau, ac yn benodol cânt –
    - (a) darparu ei bod yn ofynnol cael cymeradwyaeth ACC cyn cymhwyso unrhyw ddarpariaeth a wneir o dan is-adran (2)(b) i (e) i drosglwyddwr a throsglwyddai;
    - (b) gwneud darpariaeth ynglŷn â gwneud ceisiadau am gymeradwyaeth a dyfarnu arnynt.
  - (4) Caiff y rheoliadau wneud darpariaeth ar gyfer –
    - (a) cosbau mewn cysylltiad â methiannau i gydymffurfio â'r rheoliadau;
    - (b) naill ai adolygiadau neu apelau neu'r ddau.
  - (5) Caiff y rheoliadau ddiwygio neu gymhwyso (gydag addasiadau neu hebddynt) unrhyw ddeddfiad sy'n ymwneud â'r gofrestr o dan Ran 2 neu'r ardoll.'.

**Mark Drakeford**

**128**

Section 42, page 23, leave out line 4.

Adran 42, tudalen 23, hepgorer llinell 5.

**Mark Drakeford**

**129**

Section 42, page 23, after line 5, insert –

'( ) regulations under section [section to be inserted by amendment 90](1)';.

Adran 42, tudalen 23, ar ôl llinell 6, mewnosoder –

'( ) rheoliadau o dan adran [adran i'w mewnosod gan welliant 90](1)';.



**Mark Drakeford** 130

Section 42, page 23, leave out line 6.

Adran 42, tudalen 23, hepgorer llinell 7.

**Mark Drakeford** 131

Section 42, page 23, after line 7, insert –

‘() regulations under section 9(6)’.

Adran 42, tudalen 23, ar ôl llinell 8, mewnosoder –

‘() rheoliadau o dan adran 9(6);’.

**Mark Drakeford** 132

Section 42, page 23, after line 7, insert –

‘() regulations under section 11(6);’.

Adran 42, tudalen 23, ar ôl llinell 8, mewnosoder –

‘() rheoliadau o dan adran 11(6);’.

**Mark Drakeford** 133

Section 42, page 23, leave out line 10.

Adran 42, tudalen 23, hepgorer llinell 11.

**Mark Drakeford** 134

Section 42, page 23, after line 12, insert –

‘() regulations under section 17(3);’.

Adran 42, tudalen 23, ar ôl llinell 13, mewnosoder –

‘() rheoliadau o dan adran 17(3);’.

**Mark Drakeford** 135

Section 42, page 23, after line 12, insert –

‘() regulations under section 24(4);’.

Adran 42, tudalen 23, ar ôl llinell 13, mewnosoder –

‘() rheoliadau o dan adran 24(4);’.

**Mark Drakeford** 136

Section 43, page 23, leave out line 37.

Adran 43, tudalen 24, hepgorer llinell 12.

**Mark Drakeford** 137

Section 44, page 24, line 20, after ‘Part,’ insert ‘subject to subsection (2)’.

Adran 44, tudalen 24, llinell 25, ar ôl ‘hon,’ yn y lle cyntaf y mae’n ymddangos, mewnosoder ‘yn ddarostyngedig i is-adran (2),’.

**Mark Drakeford** 138

Section 44, page 24, line 20, after ‘3’, insert ‘(including Part 2 of Schedule 1)’.

Adran 44, tudalen 24, llinell 25, ar ôl ‘3’, mewnosoder ‘(gan gynnwys Rhan 2 o Atodlen 1)’.

**Mark Drakeford** 139

Section 44, page 24, line 22, leave out ‘comes’ and insert ‘(including Part [Part to be inserted by amendment 142] of Schedule 1), and sections [section to be moved by amendment 118] to [section to be inserted by amendment 127] in this Part as they apply in relation to the register under Part 2, come’.

Adran 44, tudalen 24, llinell 27, ar ôl ‘2’, mewnosoder ‘(gan gynnwys Rhan [Rhan i’w mewnosod gan welliant 142] o Atodlen 1), ac adrannau [adran i’w symud gan welliant 118] i [adran i’w mewnosod gan welliant 127] yn y Rhan hon fel y maent yn gymwys mewn perthynas â’r gofrestr o dan Ran 2,’.

**Mark Drakeford** 140

Section 44, page 24, line 26, leave out ‘of Part 2’ and insert ‘by virtue of that subsection’.

Adran 44, tudalen 24, llinell 31, hepgorer ‘yn Rhan 2 i rym’ a mewnosoder ‘i rym yn rhinwedd yr is-adran honno’.

**Mark Drakeford** 141

Page 24, after line 31, insert a new schedule –

‘SCHEDULE [ ]

*(introduced by section [section to be inserted by amendment 62])*

INFORMATION TO BE INCLUDED IN THE REGISTER OF VISITOR  
ACCOMMODATION PROVIDERS

*Information to be included in the register*

- 1 A visitor accommodation provider’s entry in the register must contain the following information about the visitor accommodation provider (“VAP”) –

- (a) the name of the VAP,
- (b) any business name used by the VAP,
- (c) the business address of the VAP,
- (d) a statement as to whether the VAP is an individual, a partnership, a body corporate, an unincorporated body, or another kind of entity,
- (e) if the VAP is –
  - (i) a company registered under the Companies Act 2006 (c. 46), its company number, or
  - (ii) an overseas entity within the meaning of Part 1 of the Economic Crime (Transparency and Enforcement) Act 2022 (c. 10) registered under that Part, its overseas entity ID, and
- (f) a statement as to whether the VAP is a charity, and if the VAP is a charity registered under the Charities Act 2011 (c. 25), its charity number.

2 A VAP's entry in the register must contain the following information about the premises at which the VAP provides, or offers to provide, visitor accommodation –

- (a) the name of –
  - (i) the premises (if the premises has a name);
  - (ii) the visitor accommodation provided at the premises (if the accommodation has a name),
- (b) the address (including the county or county borough) of the premises,
- (c) the type of visitor accommodation that the VAP provides, or offers to provide, at the premises, and
- (d) the maximum number of people that can be accommodated in the visitor accommodation provided in or at the premises.

3 Where WRA has registered a person under section [*section to be inserted by amendment 73*], or made any changes to a person's entry under section [*section to be inserted by amendment 76*] –

- (a) the entry must indicate that the person was registered or the entry changed under the section in question, and
  - (b) in the case of a change made under section [*section to be inserted by amendment 76*], the entry must indicate the information in question,
- but sub-paragraphs (a) and (b) cease to apply to an entry if the person provides WRA with the information necessary to satisfy WRA that the entry is complete and accurate.

*Circumstances in which information need not be included in the register*

- 4 (1) A requirement in paragraph 1 or 2 to include information of a particular description in an entry in the register does not apply if –
- (a) WRA does not have the information in question, or
  - (b) WRA considers the information in question is, or is likely to be, inaccurate.

- (2) Where WRA includes information of a kind described in sub-paragraph (b) in an entry, WRA may indicate in the entry that WRA considers the information is, or (as the case may be) is likely to be, inaccurate.

*Interpretation*

5 For the purposes of this Schedule –

- (a) the business address of a partnership, a body corporate or an unincorporated body, is the address of its registered or principal office;
- (b) “charity” means a charity registered under the Charities Act 2011 (c. 25) or an exempt charity (within the meaning of that Act).’.

Tudalen 24, ar ôl llinell 37, mewnosoder atodlen newydd –

‘ATODLEN [ ]

(a gyflwynir gan adran [adran i’w mewnosod gan welliant 62])

YR WYBODAETH SYDD I’W CHYNNWYS YN Y GOFRESTR O DDARPARWYR LLETY  
YMWELWYR

*Yr wybodaeth sydd i’w chynnwys yn y gofrestr*

- 1 Rhaid i gofnod darparwr llety ymwelwyr yn y gofrestr gynnwys yr wybodaeth a ganlyn am y darparwr llety ymwelwyr (“DLIY”) –
- (a) enw’r DLIY,
  - (b) unrhyw enw busnes a ddefnyddir gan y DLIY,
  - (c) cyfeiriad busnes y DLIY,
  - (d) datganiad ynghylch a yw’r DLIY yn unigolyn, yn bartneriaeth, yn gorff corfforedig, yn gorff anghorfforedig, neu’n fath arall o endid,
  - (e) os yw’r DLIY –
    - (i) yn gwmni sydd wedi ei gofrestru o dan Ddeddf Cwmnïau 2006 (p. 46), ei rif cwmni, neu
    - (ii) yn endid tramor o fewn yr ystyr a roddir i “overseas entity” yn Rhan 1 o Ddeddf Troseddau Economaidd (Tryloywder a Gorfodi) 2022 (p. 10) sydd wedi ei gofrestru o dan y Rhan honno, ei rif adnabod endid tramor, ac
  - (f) datganiad ynghylch a yw’r DLIY yn elusen, ac os yw’r DLIY yn elusen sydd wedi ei chofrestru o dan Ddeddf Elusennau 2011 (p. 25), ei rif elusen.
- 2 Rhaid i gofnod DLIY yn y gofrestr gynnwys yr wybodaeth a ganlyn o ran pob mangre lle y mae’r DLIY yn darparu, neu’n cynnig darparu, llety ymwelwyr –
- (a) enw –
    - (i) y fangre (os oes gan y fangre enw);
    - (ii) y llety ymwelwyr a ddarperir yn y fangre (os oes gan y llety enw),
  - (b) cyfeiriad (gan gynnwys sir neu fwrdeistref sirol) y fangre,



- (c) y math o lety ymwelwyr y mae'r DLIY yn ei ddarparu, neu'n cynnig ei ddarparu, yn y fangre, a
  - (d) uchafswm nifer y bobl y gellir eu lletya yn y llety ymwelwyr a ddarperir yn y fangre.
- 3 Pan fo ACC wedi cofrestru person o dan adran [*adran i'w mewnosod gan welliant 73*], neu wedi gwneud unrhyw newidiadau i gofnod person o dan adran [*adran i'w mewnosod gan welliant 76*]—
- (a) rhaid i'r cofnod ddangos bod y person wedi ei gofrestru, neu fod y cofnod wedi ei newid, o dan yr adran o dan sylw, a
  - (b) yn achos newid a wnaed o dan adran [*adran i'w mewnosod gan welliant 76*], rhaid i'r cofnod ddangos pa wybodaeth sydd o dan sylw, ond mae is-baragraffau (a) a (b) yn peidio â bod yn gymwys i gofnod os yw'r person yn darparu i ACC yr wybodaeth sy'n angenrheidiol i fodloni ACC bod y cofnod yn gyflawn ac yn gywir.

*Amgylchiadau pan nad oes angen cynnwys gwybodaeth yn y gofrestr*

- 4 (1) Nid yw gofyniad ym mharagraff 1 neu 2 i gynnwys gwybodaeth o ddisgrifiad penodol mewn cofnod yn y gofrestr yn gymwys—
- (a) os nad oes gan ACC yr wybodaeth o dan sylw, neu
  - (b) os yw ACC yn ystyried bod yr wybodaeth o dan sylw yn anghywir neu'n debygol o fod yn anghywir.
- (2) Pan fo ACC yn cynnwys gwybodaeth o fath a ddisgrifir yn is-baragraff (b) mewn cofnod, caiff ACC ddangos yn y cofnod fod ACC yn ystyried bod yr wybodaeth yn anghywir neu (yn ôl y digwydd) yn debygol o fod yn anghywir.

*Dehongli*

- 5 At ddibenion yr Atodlen hon—
- (a) cyfeiriad busnes partneriaeth yw cyfeiriad ei swyddfa gofrestredig neu ei phrif swyddfa, a chyfeiriad busnes corff corfforedig neu gorff anghorfforedig yw cyfeiriad ei swyddfa gofrestredig neu ei brif swyddfa;
  - (b) ystyr "elusen" yw elusen sydd wedi ei chofrestru o dan Ddeddf Elusennau 2011 (p. 25) neu elusen esempt (o fewn yr ystyr a roddir i "exempt charity" yn y Ddeddf honno).'

**Mark Drakeford**

**142**

Schedule 1, page 25, after line 4, insert—

*'The Tax Collection and Management (Wales) Act 2016 (anaw 6)*

- [ ] The Tax Collection and Management (Wales) Act 2016 is amended as follows.
- [ ] In section 12 (main functions of WRA), after subsection (2) insert—

“(2A) WRA also has functions under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00) (register of visitor accommodation).”

- [ ] In section 17 (confidentiality of protected taxpayer information), in subsections (1), (3) and (4) and in the heading, omit “taxpayer”.
- [ ] In section 18(1) (permitted disclosures) –
  - (a) omit “taxpayer”;
  - (b) after paragraph (j) insert –
    - “(k) the disclosure is of information acquired in connection with the functions of WRA under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00), and it is made –
      - (i) to a principal council in connection with a function of the principal council, or
      - (ii) to the Welsh Ministers in connection with their functions under section 2 of the Development of Tourism Act 1969 (c. 51).”
- [ ] In section 20 (offence of wrongful disclosure of protected taxpayer information), in the heading, omit “taxpayer”.
- [ ] In section 30 (Tax Statement) –
  - (a) in subsection (1), omit “(a “Tax Statement”)”;
  - (b) for the heading substitute “Statement of amount of money collected by WRA”.
- [ ] In section 31 (audit) –
  - (a) in subsection (1)(b), for “Tax Statement” substitute “statement prepared under section 30”;
  - (b) in subsection (2), in both places it occurs, for “Tax Statement” substitute “the statement”;
  - (c) in subsection (4) –
    - (i) for “Tax Statement submitted under this section” substitute “statement submitted under subsection (1)(b)”;
    - (ii) in paragraph (a), for “Tax Statement” substitute “statement”.
- [ ] In section 33 (accounting officer), in subsection (3)(a), for “Tax Statement” substitute “statement prepared under section 30”.
- [ ] Omit section 35 (Public Services Ombudsman).
- [ ] In section 172(6) (appealable decisions), after “information notice” insert “or a notice under section [section to be inserted by amendment 77] of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025”.
- [ ] In section 179(2)(b) (time limit for making an appeal), after “kind” insert “(other than a decision of a kind mentioned in section 172(2)(m), (n) or (o) (decisions relating to the register of visitor accommodation providers))”.
- [ ] In section 182(7) (payment of penalties in the event of a review or appeal) –

- (a) omit the “or” after paragraph (a);
  - (b) after paragraph (b) insert “, or
  - (c) section [section to be inserted by amendment 85] of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00).”
- [ ] In section 183 (disposal of reviews and appeals in respect of information notices) –
- (a) after subsection (2) insert –
    - “(3) In this section, a reference to an information notice includes a reference to a notice under section [section to be inserted by amendment 77] of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00).”;
  - (b) in the heading, after “information notice” insert “and notices under section [section to be inserted by amendment 77] of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025”.
- [ ] In section 187B (Crown application) (as inserted by paragraph 31 of this Schedule) –
- (a) in subsection (1), after “in relation to” insert “WRA’s functions under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00), and in relation to”;
  - (b) in subsection (2), after “in relation to” insert “WRA’s functions under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025, and in relation to”;
  - (c) in the heading, at the end insert “and the register of visitor accommodation”.
- [ ] In section 193 (index), in the entry for “protected taxpayer information” omit –
- (a) “taxpayer”;
  - (b) “*am drethdalwr*”.

*Public Audit (Wales) Act 2013 (anaw 3)*

- [ ] In section 23 of the Public Audit (Wales) Act 2013 (general provision relating to fees), in subsection (3)(ba), for “Welsh Revenue Authority’s Tax Statement;” substitute “statement prepared by the Welsh Revenue Authority under section 30 of that Act”.

*Public Services Ombudsman (Wales) Act 2019 (anaw 3)*

- [ ] In Schedule 3 to the Public Services Ombudsman (Wales) Act 2019, in the heading before the entry for the “Welsh Revenue Authority”, after “Tax” insert “and registration”.

PART 1

AMENDMENTS RELATING TO PART 3 OF THIS ACT’.

Atodlen 1, tudalen 25, ar ôl llinell 3, mewnosoder –

*’Deddf Casglu a Rheoli Trethi (Cymru) 2016 (dccc 6)*

- [ ] Mae Deddf Casglu a Rheoli Trethi (Cymru) 2016 wedi ei diwygio fel a ganlyn.

- [ ] Yn adran 12 (prif swyddogaethau ACC), ar ôl is-adran (2) mewnosoder –  
“(2A) Mae gan ACC hefyd swyddogaethau o dan Ran 2 o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (dsc 00) (cofrestr o lety ymwelwyr).”
- [ ] Yn adran 17 (cyfrinachedd gwybodaeth warchoddedig am drethdalwr), yn is-adrannau (1), (3) a (4) ac yn y pennawd, hepgorer “am drethdalwr”.
- [ ] Yn adran 18(1) (datgelu a ganiateir) –  
(a) hepgorer “am drethdalwr”;  
(b) ar ôl paragraff (j) mewnosoder –  
“(k) os yw’r datgeliad yn datgelu gwybodaeth a ddaeth i law mewn cysylltiad â swyddogaethau ACC o dan Ran 2 o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (dsc 00), a gwneir y datgeliad –  
(i) i brif gyngor mewn cysylltiad ag un o swyddogaethau’r prif gyngor, neu  
(ii) i Weinidogion Cymru mewn cysylltiad â’u swyddogaethau o dan adran 2 o Ddeddf Datblygu Twristiaeth 1969 (p. 51).”
- [ ] Yn adran 20 (y drosedd o ddatgelu gwybodaeth warchoddedig am drethdalwr ar gam), yn y pennawd, hepgorer “am drethdalwr”.
- [ ] Yn adran 30 (Datganiad Treth) –  
(a) yn is-adran (1), hepgorer “(“Datganiad Treth”)”;  
(b) yn lle’r pennawd rhodder “Datganiad o swm yr arian a gasglwyd gan ACC”.
- [ ] Yn adran 31 (archwilio) –  
(a) yn is-adran (1)(b), yn lle “Datganiad Treth” rhodder “datganiad a baratowyd o dan adran 30”;  
(b) yn is-adran (2), yn y ddau le y mae’n digwydd, yn lle “Datganiad Treth” rhodder “datganiad”;  
(c) yn is-adran (4) –  
(i) yn lle “Datganiad Treth a gyflwynir o dan yr adran hon” rhodder “datganiad a gyflwynir o dan is-adran (1)(b)”;  
(ii) ym mharagraff (a), yn lle “Datganiad Treth” rhodder “datganiad”.
- [ ] Yn adran 33 (swyddog cyfrifo), yn is-adran (3)(a), yn lle “Datganiad Treth” rhodder “datganiad a baratoir o dan adran 30”.
- [ ] Hpgorer adran 35 (Yr Ombwdsmon Gwasanaethau Cyhoeddus).
- [ ] Yn adran 172(6) (penderfyniadau apeliadwy), ar ôl “hysbysiad gwybodaeth” mewnosoder “neu hysbysiad o dan adran [adran i’w mewnosod gan welliant 77] o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025”.
- [ ] Yn adran 179(2)(b) (terfyn amser ar gyfer gwneud apêl), ar ôl “arall” mewnosoder “(heblaw penderfyniad o fath a grybwyllir yn adran 172(2)(m), (n) neu (o) (penderfyniadau sy’n ymwneud â’r gofrestr o ddarparwyr llety ymwelwyr))”.

- [ ] Yn adran 182(7) (talw cosbau yn achos adolygiad neu apêl) –
- (a) hepgorer y “neu” ar ôl paragraff (a);
  - (b) ar ôl paragraff (b) mewnosoder “, neu
  - (c) adran [adran i’w mewnosod gan welliant 86] o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (dsc 00).”
- [ ] Yn adran 183 (penderfynu ar adolygiadau ac apelau mewn cysylltiad â hysbysiadau gwybodaeth) –
- (a) ar ôl is-adran (2) mewnosoder –
    - “(3) Yn yr adran hon, mae cyfeiriad at hysbysiad gwybodaeth yn cynnwys cyfeiriad at hysbysiad o dan adran [adran i’w mewnosod gan welliant 77] o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (dsc 00).”;
  - (b) yn y pennawd, ar ôl “hysbysiadau gwybodaeth” mewnosoder “a hysbysiadau o dan adran [adran i’w mewnosod gan welliant 77] o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025”.
- [ ] Yn adran 187B (cymhwyso i’r Goron) (fel y’i mewnosodir gan baragraff 31 o’r Atodlen hon) –
- (a) yn is-adran (1), ar ôl “mewn perthynas” mewnosoder “â swyddogaethau ACC o dan Ran 2 o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (dsc 00), ac mewn perthynas”;
  - (b) yn is-adran (2), ar ôl “mewn perthynas” mewnosoder “â swyddogaethau ACC o dan Ran 2 o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025, ac mewn perthynas”;
  - (c) yn y pennawd, ar y diwedd mewnosoder “a’r gofrestr o lety ymwelwyr”.
- [ ] Yn adran 193 (mynegai), yn y cofnod ar gyfer “gwybodaeth warchoddedig am drethdalwr” hepgorer –
- (a) “am drethdalwr”;
  - (b) “taxpayer”.

*Deddf Archwilio Cyhoeddus (Cymru) 2013 (dccc 3)*

- [ ] Yn adran 23 o Ddeddf Archwilio Cyhoeddus (Cymru) 2013 (darpariaeth gyffredinol yn ymwneud â ffioedd), yn is-adran (3)(ba), yn lle “Datganiad Treth Awdurdod Cyllid Cymru” rhodder “datganiad a baratoir gan Awdurdod Cyllid Cymru o dan adran 30 o’r Ddeddf honno”.

*Deddf Ombwdsmon Gwasanaethau Cyhoeddus (Cymru) 2019 (dccc 3)*

- [ ] Yn Atodlen 3 i Ddeddf Ombwdsmon Gwasanaethau Cyhoeddus (Cymru) 2019, yn y pennawd o flaen y cofnod ar gyfer “Awdurdod Cyllid Cymru”, ar ôl “Trethi” mewnosoder “a chofrestru”.

RHAN 1

DIWYGIADAU SY’N YMWNEUD Â RHAN 3 O’R DDEDDF HON’.

