

HYSBYSIAD YNGHYLCH GWELLIANNAU

NOTICE OF AMENDMENTS

Cyflwynwyd ar 8 Mai 2025
Tabled on 8 May 2025

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

Luke Fletcher

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Page 8, after line 8, insert a new section –

[] Procedure before specifying a maximum premium

- (1) Before making regulations under section 14(3), the Welsh Ministers must –
 - (a) notify each principal council that has introduced, or decided to introduce, the visitor levy in its area of their proposal to specify a maximum amount that may be added to the levy;
 - (b) publish a report setting out their proposal;
 - (c) send that report to each principal council described in subsection (1)(a); and
 - (d) consult such persons as they consider appropriate.
- (2) Any report published under (1)(b) should include –
 - (a) details of the maximum amount a principal council will be permitted to add to either or both of –
 - (i) the lower rate,
 - (ii) the higher rate;
 - (b) any circumstances in which the maximum amount will not apply.
- (3) The circumstances mentioned in subsection (2)(b) may include, but are not limited to, permitting principal councils to add a premium to the levy that exceeds the specified maximum in relation to accommodation which has an annual turnover above the VAT threshold.
- (4) In this section, “the VAT threshold” means the amount for the time being specified in paragraph 1(1)(a) of Schedule 1 of the Value Added Tax Act 1994.’.

Tudalen 8, ar ôl llinell 8, mewnosoder adran newydd –

[1] Gweithdrefn cyn pennu premiwm uchaf

- (1) Cyn gwneud rheoliadau o dan adran 14(3), rhaid i Weinidogion Cymru –
 - (a) hysbysu pob prif gyngor sydd wedi cyflwyno, neu sydd wedi penderfynu cyflwyno, yr ardoll ymwelwyr yn ei ardal, am eu cynnig i bennu'r uchafswm y caniateir ei ychwanegu at yr ardoll;
 - (b) cyhoeddi adroddiad yn nodi eu cynnig;
 - (c) anfon yr adroddiad hwnnw at bob prif gyngor a ddisgrifir yn is-adran (1)(a); a
 - (d) ymgynghori ag unrhyw bersonau y maent yn ystyried eu bod yn briodol.
- (2) Dylai unrhyw adroddiad a gyhoeddir o dan (1)(b) gynnwys –
 - (a) manylion yr uchafswm y caniateir i brif gyngor ei ychwanegu at y naill neu'r llall o'r cyfraddau a ganlyn, neu at y ddwy –
 - (i) y gyfradd is,
 - (ii) y gyfradd uwch;
 - (b) unrhyw amgylchiadau lle na fydd yr uchafswm yn gymwys odanynt.
- (3) Caiff yr amgylchiadau a grybwyllir yn is-adran (2)(b) gynnwys, ond heb fod yn gyfyngedig i, ganiatáu i brif gynghorau ychwanegu premiwm at yr ardoll sy'n fwy na'r uchafswm a bennir mewn perthynas â llety sydd â throsiant blynyddol uwchlaw'r trothwy TAW.
- (4) Yn yr adran hon, ystyr "y trothwy TAW" yw'r swm am yr amser a bennir ym mharagraff 1(1)(a) o Atodlen 1 i Ddeddf Treth Ar Werth 1994.'

