

HYSBYSIAD YNGHYLCH GWELLIANNAU

NOTICE OF AMENDMENTS

Cyflwynwyd ar 19 Mehefin 2025
Tabled on 19 June 2025

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

Mark Drakeford 1

Section 3, page 3, line 28, leave out subsection (5).
Adran 3, tudalen 3, llinell 28, hepgorer is-adran (5).

Mark Drakeford 2

Section 4, page 4, line 10, leave out 'subject to subsection (5) and'.
Adran 4, tudalen 4, llinell 11, hepgorer 'yn ddarostyngedig i is-adran (5) ac'.

Mark Drakeford 3

Section 4, page 4, line 12, leave out '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 1) of a VAP, unless –
 - (i) the VAP' and insert 'But WRA must not publish (regardless of whether the information in question is contained in the entry for a visitor accommodation provider that is an individual) –
- (a) the name of an individual, unless –
 - (ii) the individual consents to the publication, or

- (ii) the individual's forename and surname are part of the business name of the visitor accommodation provider ("VAP");
- (b) the address of an individual's sole or main residence, unless –
 - (iii) the individual'.

Adran 4, tudalen 4, llinell 14, hepgorer '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
 - (iv) 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 1) DLIY, oni bai –
 - (i) bod y DLIY yn cydsynio i'w gyfeiriad busnes' a mewnosoder 'Ond ni chaiff ACC gyhoeddi (ni waeth a yw'r wybodaeth o dan sylw wedi ei chynnwys yn y cofnod ar gyfer darparwr llety ymwelwyr sy'n unigolyn) –
- (a) enw unigolyn, oni bai –
 - (i) bod yr unigolyn yn cydsynio i'w enw gael ei gyhoeddi, neu
 - (ii) bod enw cyntaf a chyfenw'r unigolyn yn rhan o enw busnes y darparwr llety ymwelwyr ("DLIY");
- (b) cyfeiriad unig breswylfa neu brif breswylfa unigolyn, oni bai –
 - (i) bod yr unigolyn yn cydsynio i'w gyfeiriad'.

Mark Drakeford

4

Section 7, page 6, line 5, leave out 'person' at the first place where it appears and insert 'VAP'.

Adran 7, tudalen 6, llinell 6, hepgorer 'person' yn y lle cyntaf y mae'n ymddangos a mewnosoder 'DLIY'.

Mark Drakeford

5

Section 7, page 6, line 5, leave out 'that person' and insert 'the VAP'.

Adran 7, tudalen 6, llinell 6, hepgorer 'person hwnnw' a mewnosoder 'DLIY'.

Mark Drakeford

6

Section 7, page 6, line 10, leave out 'person' and insert 'VAP'.

Adran 7, tudalen 6, llinell 11, hepgorer 'person' a mewnosoder 'DLIY'.

Mark Drakeford

7

Section 7, page 6, line 11, leave out 'person' and insert 'VAP'.



Adran 7, tudalen 6, llinell 12, hepgorer 'person' a mewnosoder 'DLIY'.

Mark Drakeford

8

Section 7, page 6, line 12, leave out 'person' at the first place where it appears and insert 'VAP'.

Adran 7, tudalen 6, llinell 13, hepgorer 'berson' a mewnosoder 'DLIY'.

Mark Drakeford

9

Section 7, page 6, line 12, leave out 'person' at the second place where it appears and insert 'VAP'.

Adran 7, tudalen 6, llinell 13, hepgorer 'person' a mewnosoder 'DLIY'.

Mark Drakeford

10

Section 7, page 6, line 15, leave out 'person' and insert 'VAP'.

Adran 7, tudalen 6, llinell 15, hepgorer 'person' a mewnosoder 'DLIY'.

Mark Drakeford

11

Section 7, page 6, line 17, leave out 'person' and insert 'VAP'.

Adran 7, tudalen 6, llinell 19, hepgorer 'person' yn y lle cyntaf y mae'n ymddangos a mewnosoder 'DLIY'.

Mark Drakeford

12

Section 7, page 6, line 18, leave out 'person' and insert 'VAP'.

Adran 7, tudalen 6, llinell 19, hepgorer 'person' yn yr ail le y mae'n ymddangos a mewnosoder 'DLIY'.

Mark Drakeford

13

Section 7, page 6, line 20, leave out 'person' and insert 'VAP'.

Adran 7, tudalen 6, llinell 22, hepgorer 'person' yn y lle cyntaf y mae'n ymddangos a mewnosoder 'DLIY'.

Mark Drakeford

14

Section 7, page 6, line 21, leave out 'person' and insert 'VAP'.

Adran 7, tudalen 6, llinell 22, hepgorer 'person' yn yr ail le y mae'n ymddangos a mewnosoder 'DLIY'.

Mark Drakeford 15

Section 7, page 6, line 28, leave out 'person' and insert 'VAP'.

Adran 7, tudalen 6, llinell 30, hepgorer 'person' a mewnosoder 'DLIY'.

Mark Drakeford 16

Section 7, page 6, line 30, leave out 'person' and insert 'VAP'.

Adran 7, tudalen 6, llinell 32, hepgorer 'person' a mewnosoder 'DLIY'.

Mark Drakeford 17

Section 7, page 6, after line 35, insert –

'(7) A person that –

(a) ceases to be a VAP, but

(b) became liable to a penalty under this section while the person was a VAP,
remains liable to the penalty.'

Adran 7, tudalen 6, ar ôl llinell 37, mewnosoder –

'(7) Mae person –

(a) sy'n peidio â bod yn DLIY, ond

(b) a ddaeth yn agored i gosb o dan yr adran hon tra oedd y person yn DLIY,
yn parhau i fod yn agored i'r gosb.'

Mark Drakeford 18

Section 10, page 8, after line 31, insert –

'(6) A person that –

(a) ceases to be a VAP, but

(b) became liable to a penalty under this section while the person was a VAP,
remains liable to the penalty.'

Adran 10, tudalen 8, ar ôl llinell 34, mewnosoder –

'(6) Mae person –

(a) sy'n peidio â bod yn DLIY, ond

(b) a ddaeth yn agored i gosb o dan yr adran hon tra oedd y person yn DLIY
yn parhau i fod yn agored i'r gosb.'

Mark Drakeford 19

Page 14, after line 18, insert a new section –

[] Registration of partnerships and unincorporated bodies

- (1) This section applies where a VAP is two or more persons acting in partnership or as an unincorporated body.
- (2) Where the VAP is registered in its business name and its membership changes, the persons that are members after the change continue to be registered in that name if at least one of them was a member before the change.
- (3) A person that ceases to be a member of a partnership or unincorporated body is to be treated as continuing to be a member until –
 - (a) the date on which notice of the change in membership is given to WRA under section 9, or
 - (b) where the register is changed by WRA under section 11 to reflect the change in membership, the date on which WRA makes the change.
- (4) Subsection (3) applies for the purposes of any enactment relating to the register under Part 2, but is subject to section 36(3) of the Partnership Act 1890 (c. 39) (liability of estate on death or bankruptcy).’.

Tudalen 14, ar ôl llinell 22, mewnosoder adran newydd –

[] Cofrestru partneriaethau a chyrrff anghorfforedig

- (1) Mae’r adran hon yn gymwys pan fo DLIY yn ddau berson neu ragor sy’n gweithredu mewn partneriaeth neu fel corff anghorfforedig.
- (2) Pan fo’r DLIY wedi ei gofrestru o dan ei enw busnes a bod ei aelodaeth yn newid, mae’r personau sy’n aelodau ar ôl y newid yn parhau i fod yn gofrestredig o dan yr enw hwnnw os oedd o leiaf un ohonynt yn aelod cyn y newid.
- (3) Mae person sy’n peidio â bod yn aelod o bartneriaeth neu gorff anghorfforedig i’w drin fel pe bai’n parhau i fod yn aelod –
 - (a) tan y dyddiad y rhoddir hysbysiad am y newid mewn aelodaeth i ACC o dan adran 9, neu
 - (b) pan fo’r gofrestr yn cael ei newid gan ACC o dan adran 11 i adlewyrchu’r newid mewn aelodaeth, tan y dyddiad y mae ACC yn gwneud y newid.
- (4) Mae is-adran (3) yn gymwys at ddibenion unrhyw ddeddfiad sy’n ymwneud â’r gofrestr o dan Ran 2, ond mae’n ddarostyngedig i adran 36(3) o Ddeddf Partneriaeth 1890 (p. 39) (atebolrwydd ystad yn sgil marwolaeth neu fethdaliad).’.

Mark Drakeford

20

Section 24, page 14, leave out lines 29 to 30.

Adran 24, tudalen 14, hepgorer llinellau 34 hyd at 36.

Mark Drakeford

21

Section 31, page 18, line 26, after ‘£0.75,’ , insert ‘and’.

Adran 31, tudalen 18, llinell 26, ar ôl ‘£0.75,’ , mewnosoder ‘a’.

Mark Drakeford 22

Section 34, page 20, line 11, leave out 'three months' and insert '90 days'.

Adran 34, tudalen 20, llinell 11, hepgorer 'dri mis' a mewnosoder '90 o ddiwrnodau'.

Mark Drakeford 23

Section 35, page 22, line 16, leave out 'they provide' and insert 'the VAP provides'.

Adran 35, tudalen 22, llinell 16, hepgorer 'mae'n' a mewnosoder 'mae'r DLIY yn'.

Mark Drakeford 24

Section 37, page 23, line 27, leave out 'person' and insert 'VAP'.

Adran 37, tudalen 23, llinell 31, hepgorer 'person' a mewnosoder 'DLIY'.

Mark Drakeford 25

Section 37, page 23, line 28, leave out 'that person first provides or offers to provide visitor accommodation in an area where the levy has been introduced (whether or not that person provided' and insert 'the VAP first offers to provide or (if earlier) first provides visitor accommodation in an area where the levy has been introduced (whether or not the VAP provided or offered to provide'.

Adran 37, tudalen 23, llinell 33, hepgorer 'person hwnnw yn darparu, neu'n cynnig darparu, llety ymwelwyr am y tro cyntaf mewn ardal lle y mae'r ardoll wedi cael ei chyflwyno (pa un a yw'r person hwnnw wedi darparu' a mewnosoder 'DLIY yn cynnig darparu llety ymwelwyr am y tro cyntaf, neu (os yw'n gynharach) yn darparu llety ymwelwyr am y tro cyntaf, mewn ardal lle y mae'r ardoll wedi cael ei chyflwyno (pa un a yw'r DLIY wedi darparu, neu wedi cynnig darparu,'.

Mark Drakeford 26

Section 37, page 23, line 31, leave out 'that person' and insert 'the VAP'.

Adran 37, tudalen 23, llinell 37, hepgorer 'person hwnnw' a mewnosoder 'DLIY'.

Mark Drakeford 27

Section 37, page 23, line 33, leave out 'that person recommences providing or offering to provide' and insert 'the VAP recommences offering to provide or (if earlier) providing'.

Adran 37, tudalen 23, llinell 39, hepgorer 'person hwnnw yn ailgychwyn darparu, neu gynnig darparu' a mewnosoder 'DLIY yn ailgychwyn cynnig darparu, neu (os yw'n gynharach) yn ailgychwyn darparu'.

Mark Drakeford 28

Section 37, page 24, line 1, leave out subsection (5).

Adran 37, tudalen 24, llinell 1, hepgorer is-adran (5).

Mark Drakeford

29

Page 24, after line 28, insert a new section –

‘Persons that have ceased to be visitor accommodation providers

[] Persons that have ceased to be a VAP: duties under this Chapter

- (1) A person that –
 - (a) has ceased to be a VAP, and
 - (b) immediately before ceasing to be a VAP was subject to a duty under this Chapter, must comply with that duty.
- (2) For as long as a person mentioned in subsection (1) remains subject to the duty in question, this Chapter, section 50 and Chapter 1 of Part 4 apply in relation to that person as if that person were a VAP.
- (3) Where a person mentioned in subsection (1) subsequently becomes a VAP, subsections (1) and (2) cease to apply in relation to that person; but the person remains subject to a duty –
 - (a) the person was subject to by virtue of subsection (1), and
 - (b) that the person has not yet complied with.’

Tudalen 24, ar ôl llinell 30, mewnosoder adran newydd –

‘Personau sydd wedi peidio â bod yn ddarparwyr llety ymwelwyr

[] Personau sydd wedi peidio â bod yn DLIY: dyletswyddau o dan y Bennod hon

- (1) Rhaid i berson –
 - (a) sydd wedi peidio â bod yn DLIY, a
 - (b) a oedd, yn union cyn peidio â bod yn DLIY, yn ddarostyngedig i ddyletswydd o dan y Bennod hon,gydymffurfio â’r ddyletswydd honno.
- (2) Cyhyd â bod person a grybwyllir yn is-adran (1) yn parhau i fod yn ddarostyngedig i’r ddyletswydd o dan sylw, mae’r Bennod hon, adran 50 a Phennod 1 o Ran 4 yn gymwys mewn perthynas â’r person hwnnw fel pe bai’r person hwnnw yn DLIY.
- (3) Pan fo person a grybwyllir yn is-adran (1) yn dod yn DLIY wedi hynny, mae is-adrannau (1) a (2) yn peidio â bod yn gymwys mewn perthynas â’r person hwnnw; ond mae’r person yn parhau i fod yn ddarostyngedig i ddyletswydd –
 - (a) yr oedd y person yn ddarostyngedig iddi yn rhinwedd is-adran (1), a
 - (b) nad yw’r person wedi cydymffurfio â hi hyd yma.’

Mark Drakeford

30

Section 43, page 25, line 21, leave out ‘levy has effect in its area, on the proceeds of the levy’ and insert ‘council has received proceeds of the levy, on the use of those proceeds’.

Adran 43, tudalen 25, llinell 21, hepgorer ‘ardoll yn cael effaith ynddi yn ei ardal, ar enillion yr ardoll a mewnosoder ‘cyngor wedi cael enillion yr ardoll ynddi, ar ddefnyddio’r enillion hynny’.

Mark Drakeford

31

Section 43, page 25, line 23, leave out ‘the amount of levy collected in the financial year in question in respect of the principal council’s area, and the proceeds of the levy for that year’ and insert ‘how much the proceeds of the levy were in the financial year in question, and the amount of any deductions from the proceeds of the levy by WRA under section 24A(3) and (4) of the Tax Collection and Management (Wales) Act 2016’.

Adran 43, tudalen 25, llinell 23, hepgorer ‘swm yr ardoll a gasglwyd yn y flwyddyn ariannol o dan sylw mewn cysylltiad ag ardal y prif gyngor, ac enillion yr ardoll ar gyfer y flwyddyn honno’ a mewnosoder ‘faint oedd enillion yr ardoll yn y flwyddyn ariannol o dan sylw, a swm unrhyw ddiidyniadau o enillion yr ardoll gan ACC o dan adran 24A(3) a (4) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016’.

Mark Drakeford

32

Section 45, page 28, line 5, leave out ‘under section 44’.

Adran 45, tudalen 28, llinell 5, hepgorer ‘o dan adran 44’.

Mark Drakeford

33

Section 45, page 28, line 25, leave out ‘under section 44’.

Adran 45, tudalen 28, llinell 25, hepgorer ‘o dan adran 44’.

Mark Drakeford

34

Section 47, page 30, line 26, leave out ‘change or abolish’ and insert ‘or change’.

Adran 47, tudalen 30, llinell 27, hepgorer ‘, newid neu ddiddymu’r’ a mewnosoder ‘neu newid yr’.

Mark Drakeford

35

Section 52, page 32, line 14, leave out subsection (1).

Adran 52, tudalen 32, llinell 14, hepgorer is-adran (1).

Mark Drakeford

36

Section 52, page 32, after line 19, insert –

‘() The Welsh Ministers may by regulations amend this section for the purpose of disapplying (or reapplying) subsection (2) in relation to a function of a principal council under this Part (and section 59(2)).’.

Adran 52, tudalen 32, ar ôl llinell 18, mewnosoder –

() Caiff Gweinidogion Cymru drwy reoliadau ddiwygio'r adran hon at ddiben datgymhwyso (neu ailgymhwyso) is-adran (2) mewn perthynas ag un neu ragor o swyddogaethau prif gyngor o dan y Rhan hon (ac adran 59(2)).'

Mark Drakeford

37

Section 52, page 32, line 20, leave out subsection (3).

Adran 52, tudalen 32, llinell 19, hepgorer is-adran (3).

Mark Drakeford

38

Section 54, page 33, line 5, leave out 'is required or permitted to be done under an enactment relating to the register under Part 2 or the levy' and insert 'required or permitted to be done under an enactment relating to the register under Part 2 or the levy is to be done'.

Adran 54, tudalen 33, llinell 6, hepgorer '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' a mewnosoder 'fo unrhyw beth y mae'n ofynnol ei wneud neu y caniateir ei wneud o dan ddeddfiad sy'n ymwneud â'r gofrestr o dan Ran 2 neu'r ardoll i gael ei wneud'.

Mark Drakeford

39

Section 54, page 33, line 12, leave out 'is required or permitted to be done under an enactment relating to the register under Part 2 or the levy' and insert 'required or permitted to be done under an enactment relating to the register under Part 2 or the levy is to be done'.

Adran 54, tudalen 33, llinell 15, hepgorer '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' a mewnosoder 'fo unrhyw beth y mae'n ofynnol ei wneud neu y caniateir ei wneud o dan ddeddfiad sy'n ymwneud â'r gofrestr o dan Ran 2 neu'r ardoll i gael ei wneud'.

Mark Drakeford

40

Section 54, page 33, line 18, leave out subsection (5).

Adran 54, tudalen 33, llinell 22, hepgorer is-adran (5).

Mark Drakeford

41

Section 55, page 34, line 5, after 'levy', insert '(including this Act)'.

Adran 55, tudalen 34, llinell 5, ar ôl 'ardoll', mewnosoder '(gan gynnwys y Ddeddf hon)'.

Mark Drakeford

42

Section 56, page 34, line 16, after 'of', insert 'the register under Part 2 or'.

Adran 56, tudalen 34, llinell 19, hepgorer 'yr' a mewnosoder 'y gofrestr o dan Ran 2 neu'r'.



Mark Drakeford 43

Section 57, page 35, line 6, after ‘levy’, insert ‘(including this Act)’.

Adran 57, tudalen 35, llinell 8, ar ôl ‘ardoll’, mewnosoder ‘(gan gynnwys y Ddeddf hon)’.

Mark Drakeford 44

Section 57, page 35, line 8, after ‘procedure’, insert ‘or otherwise ceases to exist’.

Adran 57, tudalen 35, llinell 10, ar ôl ‘ansolfedd’, mewnosoder ‘, neu’n peidio â bodoli fel arall’.

Mark Drakeford 45

Section 57, page 35, line 11, after ‘procedure’, insert ‘, or otherwise ceases to exist’.

Adran 57, tudalen 35, llinell 15, ar ôl ‘ansolfedd’, mewnosoder ‘, neu’n peidio â bodoli fel arall’.

Mark Drakeford 46

Section 57, page 35, line 14, after ‘procedure’, insert ‘, or has otherwise ceased to exist’.

Adran 57, tudalen 35, llinell 18, ar ôl ‘ansolfedd’, mewnosoder ‘, neu wedi peidio â bodoli fel arall’.

Mark Drakeford 47

Section 57, page 35, line 17, after ‘procedure’, insert ‘, or otherwise ceases to exist’.

Adran 57, tudalen 35, llinell 21, ar ôl ‘ansolfedd’, mewnosoder ‘, neu beidio â bodoli fel arall’.

Mark Drakeford 48

Section 57, page 35, after line 17, insert –

‘() about the removal of a person from the register under Part 2;’.

Adran 57, tudalen 35, ar ôl llinell 21, mewnosoder –

‘() ynglŷn â dileu person o’r gofrestr o dan Ran 2;’.

Mark Drakeford 49

Section 58, page 36, line 11, after ‘levy’, insert ‘(including this Act)’.

Adran 58, tudalen 36, llinell 12, ar ôl ‘ardoll’, mewnosoder ‘(gan gynnwys y Ddeddf hon)’.

Mark Drakeford 50

Section 62, page 37, after line 23, insert –

‘() regulations under section 52([subsection inserted by amendment 36]);’.

Adran 62, tudalen 37, ar ôl llinell 27, mewnosoder –

‘() rheoliadau o dan adran 52([*yr is-adran a fewnosodir gan welliant 36*]);’.

Mark Drakeford

51

Section 63, page 38, after line 23, insert –

- ‘() For the purposes of this Act, 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.’.

Adran 63, tudalen 38, ar ôl llinell 24, mewnosoder –

- ‘() At ddibenion y Ddeddf hon, 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.’.

Mark Drakeford

52

Section 64, page 38, line 34, leave out ‘sections 53 to 58 in this Part as they apply’ and insert ‘Chapter 1 of this Part as it applies’.

Adran 64, tudalen 38, llinell 37, hepgorer ‘ac adrannau 53 i 58 yn y Rhan hon fel y maent yn gymwys’ a mewnosoder ‘a Phennod 1 o’r Rhan hon fel y mae’n gymwys’.

Mark Drakeford

53

Schedule 1, page 41, after line 8, insert –

‘Partnerships and unincorporated bodies

- [] Where a VAP is a partnership or unincorporated body –
- (a) the reference in paragraph 1(a) to the name of the VAP is a reference to the name of –
 - (i) each member of the partnership;
 - (ii) each managing member of the unincorporated body, and
 - (b) the register must (in addition to the information listed in paragraph 1) contain the address of –
 - (i) each member of the partnership;
 - (ii) each managing member of the unincorporated body.’.

Atodlen 1, tudalen 41, ar ôl llinell 9, mewnosoder –

‘Partneriaethau a chyrrff anghorfforedig

[] Pan fo DLIY yn bartneriaeth neu’n gorff anghorfforedig –

(a) mae’r cyfeiriad ym mharagraff 1(a) at enw’r DLIY yn gyfeiriad at enw –

(i) pob aelod o’r bartneriaeth;

(ii) pob aelod rheoli o’r corff anghorfforedig, a

(b) rhaid i’r gofrestr (yn ychwanegol at yr wybodaeth a restrir ym mharagraff 1) gynnwys cyfeiriad –

(i) pob aelod o’r bartneriaeth;

(ii) pob aelod rheoli o’r corff anghorfforedig.’.

Mark Drakeford

54

Schedule 2, page 42, after line 27, insert –

[] In section 25 (payments of receipts into Welsh Consolidated Fund), for subsection (1) (which is amended by paragraph 24(a) of this Schedule), substitute –

“(1) WRA must pay into the Welsh Consolidated Fund –

(a) amounts collected in the exercise of its functions relating to devolved taxes;

(b) amounts collected in the exercise of its functions relating to the register under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00).”.

Atodlen 2, tudalen 42, ar ôl llinell 27, mewnosoder –

[] Yn adran 25 (talau derbyniadau i Gronfa Gyfunol Cymru), yn lle is-adran (1) (a ddiwygir gan baragraff 24(a) o’r Atodlen hon) rhodder –

“(1) Rhaid i ACC dalu i Gronfa Gyfunol Cymru –

(a) symiau a gesglir wrth arfer ei swyddogaethau sy’n ymwneud â threthi datganoledig;

(b) symiau a gesglir wrth arfer ei swyddogaethau sy’n ymwneud â’r gofrestr o dan Ran 2 o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (dsc 00).”.

Mark Drakeford

55

Schedule 2, page 43, after line 6, insert –

[] In section 164 (payment and enforcement), in paragraph (c), at the end insert “or the register under Part 2 of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00)”.

Atodlen 2, tudalen 43, ar ôl llinell 6, mewnosoder –

[] Yn adran 164 (talau a gorfodi), ym mharagraff (c), ar y diwedd mewnosoder “neu’r gofrestr o dan Ran 2 o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (dsc 00)”.

Mark Drakeford

56

Schedule 2, page 48, line 22, after ‘00’, insert ‘(see also section 120G, in relation to persons that have ceased to be a VAP)’.

Atodlen 2, tudalen 48, llinell 22, ar ôl ‘00’, mewnosoder ‘(gweler hefyd adran 120G, mewn perthynas â phersonau sydd wedi peidio â bod yn DLIY)’.

Mark Drakeford

57

Schedule 2, page 48, line 26, leave out ‘never made a visitor levy return nor’ and insert ‘not’.

Atodlen 2, tudalen 48, llinell 29, hepgorer ‘erioed wedi dychwelyd ffurflen ardoll ymwelwyr nac’.

Mark Drakeford

58

Schedule 2, page 49, line 14, leave out ‘provider’ and insert ‘VAP’.

Atodlen 2, tudalen 49, llinell 20, hepgorer ‘darparwr’ a mewnosoder ‘DLIY’.

Mark Drakeford

59

Schedule 2, page 51, after line 9, insert –

‘120G Penalty points and penalties: persons that have ceased to be a VAP

- (1) In sections 117A(2), 120A, 120E and 120F, references to a “visitor accommodation provider” (or a “VAP”) include a person that, by virtue of section [section inserted by amendment 29] of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00), is subject to a requirement to make a visitor levy return.
- (2) In sections 120B to 120D, references to a “VAP” include a person that has ceased to be a VAP.’.

Atodlen 2, tudalen 51, ar ôl llinell 10, mewnosoder –

‘120G Pwyntiau cosb a chosbau: personau sydd wedi peidio â bod yn DLIY

- (1) Yn adrannau 117A(2), 120A, 120E a 120F, mae cyfeiriadau at “darparwr llety ymwelwyr” (neu “DLIY”) yn cynnwys person sydd, yn rhinwedd adran [yr adran a fewnosodir gan welliant 29] o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (dsc 00), yn ddarostyngedig i ofyniad i ddychwelyd ffurflen ardoll ymwelwyr.
- (2) Yn adrannau 120B i 120D, mae cyfeiriadau at “DLIY” yn cynnwys person sydd wedi peidio â bod yn DLIY.’.



Mark Drakeford

60

Schedule 2, page 51, after line 9, insert –

‘120H Penalty points: partnerships and other unincorporated bodies

- (1) For the purposes of sections 120A to 120D and 120G (in its application in relation to sections 120A to 120D) –
 - (a) the members of a partnership or other unincorporated body are together to be treated as if they were a single person (distinct from the persons that are members of the partnership or body),
 - (b) a failure by one or more members of the partnership or body to make a visitor levy return on or before the filing date for the return is to be treated as a failure by the deemed single person referred to in paragraph (a), and
 - (c) other things done by or in relation to a member of the partnership or body (see section 56(1) to (4) of the Visitor Accommodation (Register and Levy) Etc. (Wales) Act 2025 (asc 00) (“the 2025 Act”)) are also to be treated as done by or in relation to that deemed single person.
- (2) The deemed single person referred to in subsection (1)(a) is to be treated as continuing in existence even if there is a change in the membership of the partnership or body.
- (3) Where, under section 120B, a penalty is assessed on the deemed single person referred to in subsection (1)(a) –
 - (a) every relevant member is jointly and severally liable for the penalty, and
 - (b) section 56(6) and (7) of the 2025 Act (liability of members) do not apply.
- (4) For the purposes of subsection (3)(a) –
 - (a) “relevant member” means a person that is, on the day the penalty is assessed –
 - (i) a partner in the partnership, or (as the case may be)
 - (ii) a managing member of the body (within the meaning of the 2025 Act);
 - (b) a person is a relevant member even if the person was not a partner in the partnership or managing member of the body when liability was incurred to one or more of the penalty points by virtue of which liability to the penalty arose;
 - (c) the relevant members are jointly and severally liable for the penalty even if none of them were partners in the partnership or managing members of the body when liability was incurred to the penalty points by virtue of which liability to the penalty arose.’.

‘120H Pwyntiau cosb: partneriaethau a chyrrff anghorfforedig eraill

- (1) At ddibenion adrannau 120A i 120D a 120G (wrth ei chymhwyso mewn perthynas ag adrannau 120A i 120D) –
 - (a) mae aelodau partneriaeth neu aelodau corff anghorfforedig arall i’w trin gyda’i gilydd fel pe baent yn berson unigol (ac yn wahanol i’r personau sy’n aelodau o’r bartneriaeth neu’r corff),
 - (b) mae methiant gan un neu ragor o aelodau’r bartneriaeth neu’r corff i ddychwelyd ffurflen ardoll ymwelwyr ar ddyddiad ffeilio’r ffurflen neu cyn hynny i’w drin fel pe bai’n fethiant gan y person unigol tybiedig y cyfeirir ato ym mharagraff (a), ac
 - (c) mae pethau eraill a wneir gan aelod neu mewn perthynas ag aelod o’r bartneriaeth neu’r corff (gweler adran 56(1) i (4) o Ddeddf Llety Ymwelwyr (Cofrestr ac Ardoll) Etc. (Cymru) 2025 (asc 00) (“Deddf 2025”)) hefyd i’w trin fel pe baent wedi eu gwneud gan y person unigol tybiedig hwnnw neu mewn perthynas ag ef.
- (2) Mae’r person unigol tybiedig y cyfeirir ato yn is-adran (1)(a) i’w drin fel pe bai’n parhau i fodoli hyd yn oed os oes newid yn aelodaeth y bartneriaeth neu’r corff.
- (3) Pan fo cosb, o dan adran 120B, yn cael ei hasesu ar y person unigol tybiedig y cyfeirir ato yn is-adran (1)(a) –
 - (a) mae pob aelod perthnasol yn agored ar y cyd ac yn unigol i’r gosb, a
 - (b) nid yw adran 56(6) a (7) o Ddeddf 2025 (atebolrwydd aelodau) yn gymwys.
- (4) At ddibenion is-adran (3)(a) –
 - (a) ystyr “aelod perthnasol” yw person sydd, ar y diwrnod yr asesir y gosb –
 - (i) yn bartner yn y bartneriaeth, neu (yn ôl y digwydd)
 - (ii) yn aelod rheoli o’r corff (o fewn ystyr Deddf 2025);
 - (b) mae person yn aelod perthnasol hyd yn oed os nad oedd y person yn bartner yn y bartneriaeth neu’n aelod rheoli o’r corff pan aed i rwymedigaeth i un neu ragor o’r pwyntiau cosb y cododd rhwymedigaeth i’r gosb yn eu rhinwedd;
 - (c) mae’r aelodau perthnasol yn agored ar y cyd ac yn unigol i’r gosb hyd yn oed os nad oedd yr un ohonynt yn bartneriaid yn y bartneriaeth neu’n aelodau rheoli o’r corff pan aed i rwymedigaeth i’r pwyntiau cosb y cododd rhwymedigaeth i’r gosb yn eu rhinwedd.’.

Mark Drakeford 62

Schedule 2, page 51, line 34, leave out 'VAP' and insert 'person'.

Atodlen 2, tudalen 51, llinell 32, hepgorer 'DLIY' a mewnosoder 'person'.

Mark Drakeford 63

Schedule 2, page 52, line 3, leave out 'VAP' and insert 'person'.

Atodlen 2, tudalen 52, llinell 3, hepgorer 'DLIY' a mewnosoder 'person'.

Mark Drakeford 64

Schedule 2, page 54, Table, line 28, column 2, after '117A(1)', insert '(and see also section 120G)'.

Atodlen 2, tudalen 54, Tabl, llinell 22, colofn 2, ar ôl '117A(1)', mewnosoder '(a gweler hefyd adran 120G)'.