

Agenda – Finance Committee

Meeting Venue:	For further information contact:
Committee Room 3 – Senedd	Bethan Davies
Meeting date: Thursday, 11 May 2017	Committee Clerk
Meeting time: 09.30	0300 200 6372
	SeneddFinance@assembly.wales

Informal Pre-meeting (09.15–09.30)

1 Introductions, apologies, substitutions and declarations of interest

(09.30)

2 Paper(s) to note

(09.30)

PTN1 – Letter from the Assembly Commission to the Chair – Remuneration Board
Determination underspend – 28 March 2017

(Pages 1 – 5)

3 Landfill Disposals Tax (Wales) Bill: Stage 2 – Consideration of Amendments

(09.30)

(Pages 6 – 34)

In accordance with Standing Order 26.21 the Committee will dispose of amendments to the Bill in the following order:

Sections 2–33; Schedule 1; Sections 34–40; Schedule 2; Sections 41–89; Schedule 3; Sections 90–95; Section 1; Long title.

Supporting documents:

Paper 1 – Marshalled list

Paper 2 – Groupings of Amendments

[Landfill Disposals Tax \(Wales\) Bill, as introduced](#) (PDF, 298KB)

[Explanatory Memorandum](#) (PDF, 935KB)



Cynulliad
Cenedlaethol
Cymru

National
Assembly for
Wales

In attendance:

Mark Drakeford AM, Cabinet Secretary for Finance and Local Government

Emma Cordingley – Lawyer, Welsh Government

Sarah Tully – Devolved Tax Policy Project Manager, Welsh Government

4 Motion under Standing Order 17.42 to resolve to exclude the public from the meeting on 17 May 2017

Simon Thomas AM
Chair of Finance Committee
National Assembly for Wales
Tŷ Hywel
Cardiff Bay
CF99 1NA

28 March 2017

Dear Simon

I am writing further to my letter of 4 November about your Committee's Report on the Scrutiny of the Assembly Commission Draft Budget 2017-2018. As requested in Recommendation 3, we are now providing you with information on the projected underspend in relation to money drawn down to fund the Remuneration Board Determination and to show how this underspend is being utilised by the Assembly Commission (details in the annex attached).

As the annex explains, all underspends are identified centrally and combined for the Investment and Resourcing Board (IRB) to make decisions about priorities for investment. I recently attended an IRB meeting in order to observe this decision-making in action; it is certainly a thorough process, with appropriately robust discussion and challenge.

It is probably worth reiterating that we would always consider the option of returning underspends on the overall Commission budget if we did not consider we had sufficient investment opportunities available to the Commission to make efficient, effective use of the available funds. Due to unprecedented high levels of demand and pressure on the Commission budget, that has not been the case during the 2016-17 financial year.



As ever, if there is any further information your Committee would like, please let me know.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Suzy', with a long, sweeping horizontal line extending to the right.

Suzy Davies AM

Comisiynydd y Cynulliad / Assembly Commissioner

cc Assembly Commissioners, Claire Clancy, Nia Morgan

Croesewir gohebiaeth yn Gymraeg neu Saesneg / We welcome correspondence in Welsh or English



Annex

Finance Committee Report on the Scrutiny of the Assembly Commission Draft Budget 2017–2018

Assembly Commission response to Recommendation 3: *The Committee recommends the Assembly Commission provide an update shortly before the end of the financial year, detailing the projected underspend in relation to money drawn down to fund the Remuneration Board determination and justify how this underspend is being utilised by the Assembly Commission.*

Though there is no direct application of one area of underspend to a particular new spending requirement, priority is given to Assembly Member-related expenditure. During 2016–17, for example, the Investment and Resourcing Board (IRB), made up of the Chief Executive and her most senior staff, has approved the use of underspends for investment in refurbishment work to create new Committee rooms, to enhance constituency office and home security for Members, and, most recently, to install a system to protect the power supply to the Senedd. Full details are provided in this paper.

Remuneration Board Determination

The Remuneration Board of the National Assembly for Wales is the independent body responsible for setting the pay, pensions and allowances of Assembly Members and their staff. The Assembly Commission is required under legislation to make available sufficient funds to cover the cost of the Determinations made by the Board. The budget is set annually at 100% of the maximum funds required by the Determination. As this is a demand-led budget, which must be funded, setting it at 100% eliminates the risk that calls on the Determination line could impact adversely on other areas of the Commission budget. Funds allocated for the Remuneration Board Determination remain the Commission's money and any underspend is Commission resource.

Budget Management

All underspends are identified centrally and combined for the Investment and Resourcing Board (IRB) to make decisions about priorities for investment. Crucially, this is the means by which we fund necessary investment, working within the funds that become available. If we did not take this approach,



anticipating the availability of underspends, a separate budget line would be required for investment purposes, increasing the call on the Welsh Block and increasing the probability of unused funds within the total Commission budget.

In the autumn, we begin to assess the state of our budget and what our plans are for the remainder of the year and that assessment intensifies as the year goes forward. If, at any point in the year, we did not have credible, appropriate, value-for-money plans for investment, we would seek a supplementary budget to hand any excess money back to the Welsh Consolidated Fund.

Our objective is to ensure the Commission delivers high quality service at best value to the public purse. We ensure this with expert, thorough, transparent budget planning that is subject to scrutiny by your own Committee, the Public Accounts Committee (PAC), the Commission's Audit and Risk Assurance Committee (ACARAC) and by the Commission itself. We have detailed plans that allow us to take a long term view of spending requirements (e.g. a schedule of 10 year estate refurbishment). As we are unable to carry over funds, our organised approach – identifying work that can be brought forward – removes the need to hand back funds and request more in future years. The alternative would mean deferring expenditure, an approach likely to result in the inclusion of sizeable contingency budgets.

Staff are frequently reminded that expenditure on items that are not needed or do not help to deliver strategic goals are not tolerated and that all expenditure should represent value for money. The grip on the use of funds provided by the IRB and the Commission's exemplar corporate governance practice, ensures that funds are used only in pursuit of the Commission's strategic goals.

Projected underspend and investment 2016–17

During the year the entire budget is constantly monitored and forecasts are revised on a fortnightly basis. The anticipated underspend for 2016–17 on the amount allocated to meet the requirements of the Remuneration Board's Determination is £1.9m.

Although it was apparent fairly early in the financial year that there would be a large underspend on the amount allocated to meet the requirements of the Determination, it was also clear that there were significant, pressing demands on



the resources allocated to the Commission in the 2016–17, arising in particular from the:

- increase in the number of committees and extended business week;
- growing challenges for security on the Assembly estate;
- need for enhanced personal and office security measures for Members in the light of the murder of Jo Cox MP;
- new Commission and LLYwydd’s priorities including the establishment of a new youth parliament and a step up in our digital news and information services;
- constitutional changes as a result of the Wales Act 2017 and Brexit;
- pressures within our Estate for both short and long term accommodation requirements; and
- the MySenedd programme which aims to make us a truly world class, open, digital parliament by improving the way we manage and use information, deliver services to Members and interact with all our users through the use of technology.

Our capacity planning exercise in October 2016 reviewed these increasing demands in detail and planned the staffing resource needed to meet the demands. During 2016–17, IRB has approved the use of underspends for the major areas of investment shown in the table below.

Description	Amount
Ground Floor Refurbishment (additional Committee Rooms)	£1.185m
Committee Room ICT	£0.202m
Table Office Project	£0.048m
Record of Proceedings Project	£0.078m
Improved Security at Members’ Constituency Offices	£0.040m
Completion of the Siambur Refit	£0.261m
Enhanced power resilience	£0.140m
Total	£1.954m

Our annual report and accounts document for 2016–17 will also provide full details of our expenditure during this financial year.

Assembly Commission
March 2017



Agenda Item 3

Bil Treth Gwarediadau Tirlenwi (Cymru) - Rhestr o Welliannau wedi'u didoli

Landfill Disposals Tax (Wales) Bill - Marshalled list of Amendments

1

RHESTR O WELLIANNAU WEDI'U DIDOLI MARSHALLED LIST OF AMENDMENTS

Bil Treth Gwarediadau Tirlenwi (Cymru) Landfill Disposals Tax (Wales) Bill

Mae'r gwelliannau â * ar eu pwys yn rhai newydd neu'n rhai sydd wedi'u haddasu
Amendments marked * are new or have been altered

Mae gwelliannau a nodir ag 'R' yn dynodi bod yr Aelod wedi datgan buddiant
cofrestradwy o dan Reol Sefydlog 2 neu fuddiant perthnasol o dan Reolau Sefydlog 13 neu
17 wrth gyflwyno'r gwelliant.

Amendments marked 'R' mean that the Member has declared either a registrable interest
under Standing Order 2 or relevant interest under Standing Orders 13 or 17 when tabling
the amendment.

Caiff y Bil ei ystyried yn y drefn a ganlyn—
The Bill will be considered in the following order—

Sections 2 - 33	Adrannau 2 - 33
Schedule 1	Atodlen 1
Sections 34 - 40	Adrannau 34 - 40
Schedule 2	Atodlen 2
Sections 41 - 89	Adrannau 41 - 89
Schedule 3	Atodlen 3
Sections 90 - 95	Adrannau 90 - 95
Section 1	Adran 1
Long title	Teitl hir



Nick Ramsay

28

Section 3, page 2, line 32, leave out 'is a disposal of the material as waste' and insert 'involves the discarding of the material'.

Adran 3, tudalen 2, llinell 34, hepgorer 'warediad o'r deunydd fel gwastraff' a mewnosoder 'cynnwys gwaredu deunydd'.

Nick Ramsay

29

Page 3, line 18, leave out section 6 and insert –

[] Disposal of material

- (1) There is a disposal of material if the person responsible for the disposal discards the material.
- (2) The following are not to be treated as inconsistent with the discarding of material –
 - (a) making a temporary use of the material, or a use of the material which is incidental to its disposal by way of landfill;
 - (b) deriving a benefit from the material or from anything emitted by it (for example, using gas produced by its decomposition in electricity generation).
- (3) Regulations may for the purposes of this section provide for –
 - (a) the modification of the meaning of a disposal of material (including by amending this section or any other enactment relating to the tax);
 - (b) material to be treated as disposed of in circumstances where it would not otherwise be so treated;
 - (c) material to be treated as not disposed of in circumstances where it would otherwise be so treated.
- (4) Regulations under subsection (*[the third subsection to be inserted by this amendment]*) may make provision subject to exceptions, conditions or other qualifications.'

Tudalen 3, llinell 17, hepgorer adran 6 a mewnosoder –

[] Gwaredu deunydd

- (1) Gwaredir deunydd os yw'r person sy'n gyfrifol am y gwarediad yn bwrw'r deunydd o'r neilltu.
- (2) Nid yw'r canlynol i'w trin fel pe baent yn anghyson â bwrw deunydd o'r neilltu –
 - (a) gwneud defnydd dros dro o'r deunydd, neu ddefnydd ohono sy'n atodol i'w waredu drwy dirlenwi;
 - (b) cael budd o'r deunydd neu o unrhyw beth a allyrrir ganddo (er enghraifft, defnyddio nwy a gynhyrchir wrth i'r deunydd bydru i gynhyrchu trydan).
- (3) Caiff rheoliadau at ddibenion yr adran hon ddarparu ar gyfer –



- (a) addasu ystyr gwaredu deunydd (gan gynnwys drwy ddiwygio'r adran hon neu unrhyw ddeddfiad arall sy'n ymwneud â'r dreth);
 - (b) deunydd sydd i'w drin fel deunydd a waredir o dan amgylchiadau na fyddai'n cael ei drin felly fel arall;
 - (c) deunydd sydd i'w drin fel deunydd nas gwaredir o dan amgylchiadau a fyddai'n cael ei drin felly fel arall.
- (4) Caiff rheoliadau o dan is-adran ([*y drydedd is-adran sydd i'w mewnosod gan y gwelliant hwn*]) wneud darpariaeth sy'n ddarostyngedig i eithriadau, amodau neu gyfyngiadau eraill'.

Mark Drakeford

21

Section 8, page 4, line 27, leave out 'pulverised fuel ash and furnace' and insert 'fly ash and'.

Adran 8, tudalen 4, llinell 29, hepgorer 'tanwydd maluriedig a lludw gwaelod ffwrnais' a mewnosoder 'sy'n codi a lludw gwaelod'.

Mark Drakeford

1

Section 11, page 5, line 24, leave out 'dead domestic pets,' and insert 'the remains of dead pets (and any container or material in which the remains are contained)'.

Adran 11, tudalen 5, llinell 30, hepgorer 'anifeiliaid anwes meirw' a mewnosoder 'weddillion anifeiliaid anwes meirw (ac unrhyw gynhwysydd neu ddeunydd y cynhwysir y gweddillion ynddo)'.

Mark Drakeford

2

Section 11, page 5, line 27, leave out 'dead domestic pets' and insert 'the remains of dead pets (and any container or material in which the remains are contained)'.

Adran 11, tudalen 5, llinell 33, hepgorer 'anifeiliaid anwes meirw' a mewnosoder 'weddillion anifeiliaid anwes meirw (ac unrhyw gynhwysydd neu ddeunydd y cynhwysir y gweddillion ynddo)'.

Nick Ramsay

30

Section 14, page 6, line 25, leave out 'the rate per tonne prescribed for the purposes of subsection (2) in regulations' and insert '£88.95'.

Adran 14, tudalen 6, llinell 28, hepgorer 'yw'r gyfradd y dunnell a ragnodir at ddibenion is-adran (2) mewn rheoliadau' a mewnosoder 'yw £88.95'.

Nick Ramsay

31

Section 14, page 7, line 3, leave out 'the rate per tonne prescribed for the purposes of subsection (5) in regulations' and insert '£2.80'.



Adran 14, tudalen 7, llinell 3, hepgorer 'yw'r gyfradd y dunnell a ragnodir at ddibenion is-adran (5) mewn rheoliadau' a mewnosoder 'yw £2.80'.

Nick Ramsay

32

Section 14, page 7, line 5, leave out 'Regulations under subsection (3) or (6)' and insert 'Subsections (3) and (6) may be amended by regulations. The regulations'.

Adran 14, tudalen 7, llinell 5, hepgorer 'Caiff rheoliadau o dan is-adran (3) neu (6)' a mewnosoder 'Caniateir i is-adrannau (3) a (6) gael eu diwygio drwy reoliadau. Caiff y rheoliadau'.

Mark Drakeford

22

Section 15, page 7, line 13, leave out—

'—

- (a) is listed as qualifying material in regulations, and
- (b) meets each condition prescribed in the regulations (either in relation to qualifying material generally or in relation to qualifying material of that particular description).

Requirement 2'

and insert—

'is specified in the Table in Schedule [*Schedule to be inserted by amendment 25*].

Requirement 2

Each condition in Schedule [*Schedule to be inserted by amendment 25*] that applies in respect of the material is met (if any).

Requirement 3'.

Adran 15, tudalen 7, llinell 14, hepgorer—

'—

- (a) wedi ei restru fel deunydd cymwys mewn rheoliadau, a
- (b) yn bodloni pob amod a ragnodir yn y rheoliadau (naill ai mewn perthynas â deunydd cymwys yn gyffredinol neu mewn perthynas â deunydd cymwys o'r disgrifiad penodol hwnnw).

Gofyniad 2'

a mewnosoder—

'wedi ei bennu yn y Tabl yn Atodlen [*yr Atodlen sy'n cael ei mewnosod gan welliant 25*].

Gofyniad 2

Mae pob amod yn Atodlen [*yr Atodlen sy'n cael ei mewnosod gan welliant 25*] sy'n gymwys mewn perthynas â'r deunydd (os oes rhai) wedi ei fodloni.

Gofyniad 3'.



Mark Drakeford

23

Section 15, page 7, line 24, leave out 'requirement 1 is' and insert 'requirements 1 and 2 are'.

Adran 15, tudalen 7, llinell 26, hepgorer 'wedi ei fodloni' a mewnosoder 'a 2 wedi eu bodloni'.

Mark Drakeford

24

Section 15, page 7, after line 24, insert—

'() Regulations may amend Schedule [*Schedule to be inserted by amendment 25*].'

Adran 15, tudalen 7, ar ôl llinell 26, mewnosoder—

'() Caiff rheoliadau ddiwygio Atodlen [*yr Atodlen sy'n cael ei mewnosod gan welliant 25*].'

Mark Drakeford

25

Page 50, after line 10, insert a new schedule—



‘SCHEDULE []
(introduced by section 15)

QUALIFYING MATERIAL: SPECIFIED MATERIALS AND CONDITIONS

General

- 1 Table 1 sets out –
- (a) in the second column, the materials that are specified for the purposes of requirement 1 in section 15;
 - (b) in the third column, the conditions (if any) that apply in respect of the materials for the purposes of requirement 2 in that section.

TABLE 1

Group	Materials	Conditions
1	Rocks and soil	Naturally occurring
2	Ceramic or concrete material	
3	Minerals	Processed or prepared
4	Furnace slags	
5	Ash	
6	Low activity inorganic compounds	
7	Calcium sulphate	1. The environmental permit relating to the site at which the material is disposed of authorises landfill disposals of non-hazardous waste only. 2. The material is disposed of in a cell that does not contain any biodegradable waste.
8	Calcium hydroxide and brine	Disposed of in a brine cavity

Interpretation

- 2 Table 1 is to be interpreted in accordance with the following paragraphs of the Schedule.
- 3 The material in Group 1 comprises only –
- (a) rock;
 - (b) clay;
 - (c) sand;
 - (d) gravel;
 - (e) sandstone;
 - (f) limestone;
 - (g) crushed stone;
 - (h) china clay;
 - (i) construction stone;



- (j) stone from the demolition of buildings or structures;
 - (k) slate;
 - (l) sub-soil;
 - (m) silt;
 - (n) dredgings.
- 4 The material in Group 2 comprises only –
- (a) glass, including fritted enamel;
 - (b) ceramics, including bricks, bricks and mortar, tiles, clay ware, pottery, china and refractories;
 - (c) concrete, including reinforced concrete blocks, breeze blocks and aircrete blocks.
- 5 The material in Group 2 does not include –
- (a) glass fibre or glass-reinforced plastic;
 - (b) concrete plant washings.
- 6 The material in Group 3 comprises only –
- (a) moulding sands, including used foundry sand;
 - (b) clays, including moulding clays and clay absorbents (including Fuller's earth and bentonite).
- 7 The material in Group 3 does not include –
- (a) moulding sands containing organic binders;
 - (b) man-made mineral fibres made from –
 - (i) glass-reinforced plastic, or
 - (ii) asbestos.
- 8 The material in Group 4 comprises only –
- (a) vitrified wastes and residues from the thermal processing of minerals where the wastes or residues are both fused and insoluble;
 - (b) slag from waste incineration.
- 9 The material in Group 5 comprises only fly ash and bottom ash from –
- (a) wood or waste combustion, or
 - (b) coal or petroleum coke combustion (including fly ash and bottom ash produced when coal or petroleum coke is burnt together with biomass).
- 10 The material in Group 5 does not include fly ash from –
- (a) sewage sludge, or
 - (b) municipal, clinical or hazardous waste incinerators.
- 11 The material in Group 6 comprises only –
- (a) calcium based reaction wastes from titanium dioxide production;
 - (b) calcium carbonate;
 - (c) magnesium carbonate;



- (d) magnesium oxide;
 - (e) magnesium hydroxide;
 - (f) iron oxide;
 - (g) ferric hydroxide;
 - (h) aluminium oxide;
 - (i) aluminium hydroxide;
 - (j) zirconium dioxide.
- 12 Group 7 includes calcium sulphate, gypsum and calcium sulphate based plasters but does not include plasterboard.
- 13 In the third column of Table 1, “non-hazardous waste” means waste that is not hazardous waste within the meaning of Directive 2008/98/EC of the European Parliament and of the Council of 18 November 2008 on waste.’.

Tudalen 50, ar ôl llinell 10, mewnosoder atodlen newydd –



'ATODLEN []
(a gyflwynir gan adran 15)

DEUNYDD CYMWYS: DEUNYDDIAU PENODEDIG AC AMODAU

Cyffredinol

1 Mae Tabl 1 yn nodi –

- (a) yn yr ail golofn, y deunyddiau sydd wedi eu pennu at ddibenion gofyniad 1 yn adran 15;
- (b) yn y drydedd golofn, yr amodau (os oes rhai) sy'n gymwys mewn perthynas â'r deunyddiau at ddibenion gofyniad 2 yn yr adran honno.

TABL 1

Grŵp	Deunyddiau	Amodau
1	Creigiau a phridd	Eu bod yn digwydd yn naturiol
2	Deunydd cerameg neu goncrit	
3	Mwynau	Eu bod wedi eu prosesu neu eu paratoi
4	Slag ffwrnais	
5	Lludw	
6	Cyfansoddion anorganig actifedd isel	
7	Calsiwm sylffad	1. Bod y drwydded amgylcheddol sy'n ymwneud â'r safle y gwaredir y deunydd ynddo yn awdurdodi gwarediadau tirlenwi o wastraff nad yw'n beryglus yn unig. 2. Bod y deunydd yn cael ei waredu mewn cell nad yw'n cynnwys unrhyw wastraff bioddiraddadwy.
8	Calsiwm hydrocsid a heli	Ei fod wedi ei waredu mewn ceudod heli

Dehongli

2 Mae Tabl 1 i'w ddehongli yn unol â'r paragraffau a ganlyn o'r Atodlen hon.

3 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 1 –

- (a) creigiau;
- (b) clai;
- (c) tywod;
- (d) grafel;



- (e) tywodfaen;
 - (f) calchfaen;
 - (g) malurion cerrig;
 - (h) caolin;
 - (i) cerrig adeiladu;
 - (j) cerrig o ddymchwel adeiladau neu strwythurau;
 - (k) llechi;
 - (l) isbridd;
 - (m) silt;
 - (n) sorod.
- 4 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 2—
- (a) gwydr, gan gynnwys enamel wedi ei ffritio;
 - (b) cerameg, gan gynnwys brics, brics a mortar, teils, nwyddau clai, crochenwaith, tseini a deunyddiau anhydrin;
 - (c) concrit, gan gynnwys blociau concrit cyfnerthedig, brisblociau a blociau aercrit.
- 5 Nid yw'r deunyddiau sydd yng Ngrŵp 2 yn cynnwys—
- (a) ffeibr gwydr na phlastig a gyfnerthwyd â gwydr;
 - (b) golchion gweithfeydd concrit.
- 6 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 3—
- (a) tywod mowldio, gan gynnwys tywod ffowndri defnyddiedig;
 - (b) clai, gan gynnwys clai mowldio ac amsugnyddion clai (gan gynnwys pridd pannwr a bentonit).
- 7 Nid yw'r deunyddiau sydd yng Ngrŵp 3 yn cynnwys—
- (a) tywod mowldio sy'n cynnwys glynwyr organig;
 - (b) ffeibrau mwynol o wneuthuriad dyn a wnaed o—
 - (i) plastig a gyfnerthwyd â gwydr, neu
 - (ii) asbestos.
- 8 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 4—
- (a) gwastraff a gweddillion gwydredig o brosesu mwynau yn thermol pan fo'r gwastraff neu'r gweddillion yn ymdoddedig ac yn anhydawdd;
 - (b) slag o losgi gwastraff.
- 9 Yr unig ddeunyddiau sydd yng Ngrŵp 5 yw lludw sy'n codi a lludw gwaelod—
- (a) o hylosgi pren neu wastraff, neu
 - (b) o hylosgi glo neu olog petrolewm (gan gynnwys lludw sy'n codi a lludw gwaelod a gynhyrchir pan gaiff glo neu olog petrolewm ei hylosgi gyda biomas).
- 10 Nid yw'r deunyddiau sydd yng Ngrŵp 5 yn cynnwys lludw sy'n codi—
- (a) o slwtsh carthion, neu



- (b) o losgyddion gwastraff trefol, gwastraff clinigol neu wastraff peryglus.
- 11 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 6—
- (a) gwastraff adwaith seiliedig ar galsiwm, a'r gwastraff hwnnw'n deillio o gynhyrchu titaniwm deuocsid;
 - (b) calsiwm carbonad;
 - (c) magnesiwm carbonad;
 - (d) magnesiwm ocsid;
 - (e) magnesiwm hydrocsid;
 - (f) haearn ocsid;
 - (g) fferrig hydrocsid;
 - (h) alwminiwm ocsid;
 - (i) alwminiwm hydrocsid;
 - (j) sirconiwm deuocsid.
- 12 Mae Grŵp 7 yn cynnwys calsiwm sylffad, gypswm a phlastrau sy'n seiliedig ar galsiwm sylffad ond nid yw'n cynnwys bwrdd plastr.
- 13 Yn nhrydedd golofn Tabl 1, ystyr "gwastraff nad yw'n beryglus" yw gwastraff nad yw'n wastraff peryglus o fewn ystyr Cyfarwyddeb 2008/98/EC Senedd Ewrop a'r Cyngor ar wastraff dyddiedig 18 Tachwedd 2008.'

Mark Drakeford

14

Section 19, page 10, line 20, leave out—

'by—

- (a) determining the weight of the material in tonnes in accordance with section 20, and
- (b) where approval has been given under section 21 to apply a discount in respect of water present in the material, applying the discount, in accordance with the approval, to the weight determined under paragraph (a).'

and insert—

'in the following way.

- () The operator must determine the weight of the material in tonnes in accordance with section 20.
- () If the operator has approval under section 21 to apply a discount in relation to the disposal, the operator may apply the discount (or a lesser discount) to the weight determined under subsection (*the first subsection to be inserted by this amendment*), subject to the conditions of the approval (if any).'



Adran 19, tudalen 10, llinell 18, hepgorer –

‘drwy –

- (a) pennu pwysau’r deunydd mewn tunelli yn unol ag adran 20, a
- (b) pan fo cymeradwyaeth wedi ei rhoi o dan adran 21 i gymhwyso disgownt mewn cysylltiad â dŵr sydd yn y deunydd, gymhwyso’r disgownt, yn unol â’r gymeradwyaeth, i’r pwysau a bennir o dan baragraff (a).’

a mewnosoder –

‘yn y ffordd a ganlyn.

- (1) Rhaid i’r gweithredwr bennu pwysau’r deunydd mewn tunelli yn unol ag adran 20.
- (1) Os oes gan y gweithredwr gymeradwyaeth o dan adran 21 i gymhwyso disgownt mewn perthynas â’r gwarediad, caiff y gweithredwr gymhwyso’r disgownt (neu ddisgownt is) i’r pwysau a bennir o dan is-adran (*[yr is-adran gyntaf sy’n cael ei mewnosod gan y gwelliant hwn]*), yn ddarostyngedig i amodau’r gymeradwyaeth (os oes rhai).’

Mark Drakeford

3

Section 20, page 10, line 29, leave out –

‘before the disposal is made.

- (2) The operator must do so by weighing the material on a weighbridge that meets the requirements in weights and measures legislation applicable to a weighbridge of that description.’

and insert –

‘by using a weighbridge.

- (2) The operator must ensure, for the purposes of subsection (1) –
 - (a) that the material is weighed on the weighbridge before the disposal is made, and
 - (b) that the weighbridge meets each requirement in weights and measures legislation that applies to the weighbridge (if any).’

Adran 20, tudalen 10, llinell 26, hepgorer –

‘cyn y gwneir y gwarediad.

- (2) Rhaid i’r gweithredwr wneud hynny drwy bwysu’r deunydd ar bont bwysu sy’n bodloni gofynion deddfwriaeth pwysau a mesurau sy’n gymwys i bont bwysu o’r disgrifiad hwnnw.’

a mewnosoder –

‘gan ddefnyddio pont bwysu.

- (2) Rhaid i’r gweithredwr sicrhau, at ddibenion is-adran (1) –
 - (a) bod y deunydd yn cael ei bwysu ar y bont bwysu cyn y gwneir y gwarediad, a
 - (b) bod y bont bwysu yn bodloni pob un o’r gofynion mewn deddfwriaeth pwysau a mesurau sy’n gymwys i’r bont bwysu (os oes rhai).’



Mark Drakeford

4

Section 20, page 11, line 15, leave out '(2)' and insert '(1)'.

Adran 20, tudalen 11, llinell 17, hepgorer '(2)' a mewnosoder '(1)'.

Mark Drakeford

15

Section 21, page 12, line 9, leave out –

‘to which a discount is applied under section 19(1)(b)’

and insert –

‘in relation to which a discount is applied in respect of water present in material’.

Adran 21, tudalen 12, llinell 12, hepgorer –

‘o dan adran 19(1)(b)’

a mewnosoder –

‘mewn cysylltiad â dŵr sydd mewn deunydd’.

Mark Drakeford

16

Section 22, page 12, line 25, leave out –

‘approval has been given under section 21 to apply a discount in respect of water present in the material, applying the discount, in accordance with the approval, to the weight determined under paragraph (a)’

and insert –

‘there is approval under section 21 to apply a discount in relation to the disposal, applying the discount to the weight determined under paragraph (a), subject to the conditions of the approval (if any)’.

Adran 22, tudalen 12, llinell 28, hepgorer –

‘wedi ei rhoi o dan adran 21 i gymhwyso disgownt mewn cysylltiad â dŵr sydd yn y deunydd, drwy gymhwyso’r disgownt, yn unol â’r gymeradwyaeth, i’r pwysau a bennir o dan baragraff (a)’

a mewnosoder –

‘o dan adran 21 i gymhwyso disgownt mewn perthynas â’r gwarediad, drwy gymhwyso’r disgownt i’r pwysau a bennir o dan baragraff (a), yn ddarostyngedig i amodau’r gymeradwyaeth (os oes rhai)’.



Mark Drakeford

17

Section 23, page 13, line 7, leave out –

‘applied a discount to the disposal under section 19(1)(b) otherwise than in accordance with an approval given under section 21, WRA may –’

and insert –

‘approval under section 21 to apply a discount in relation to the disposal, but

(b) is in breach of a condition of the approval,

WRA may take the steps set out in subsection ([*subsection to be inserted by amendment 18*]).’.

Adran 23, tudalen 13, llinell 7, hepgorer –

‘gweithredwr y safle lle y gwneir gwarediad trethadwy wedi cymhwyso disgownt i’r gwarediad o dan adran 19(1)(b) heb fod yn unol â chymeradwyaeth a roddir o dan adran 21, caiff ACC –’

a mewnosoder –

‘gan weithredwr y safle lle y gwneir gwarediad trethadwy gymeradwyaeth o dan adran 21 i gymhwyso disgownt mewn perthynas â’r gwarediad, ond

(b) ei fod yn torri amod sydd ynghlwm â’r gymeradwyaeth,

caiff ACC gymryd y camau a nodir yn is-adran ([*yr is-adran sy’n cael ei mewnosod gan welliant 18*]).’.

Mark Drakeford

18

Section 23, page 13, after line 8, insert –

‘() WRA may –’.

Adran 23, tudalen 13, ar ôl llinell 9, mewnosoder –

‘() Caiff ACC –’.

Mark Drakeford

11

Section 26, page 14, line 10, leave out –

‘and

(b) it was removed from that bed in the interests of navigation’.

Adran 26, tudalen 14, llinell 10, hepgorer –

‘a

(b) os tynnwyd ef o’r gwely hwnnw er budd mordwyaeth’.



Mike Hedges

9

Section 28, page 15, line 2, after 'of', insert 'final site'.

Adran 28, tudalen 15, llinell 2, ar ôl 'adfer', mewnosoder 'safle terfynol'.

Mike Hedges

10

Section 28, page 15, line 4, after 'of', insert 'final'.

Adran 28, tudalen 15, llinell 3, ar ôl 'adfer', mewnosoder 'terfynol'.

Mark Drakeford

19

Section 31, page 16, line 21, leave out –

'and

(b) it is made at an authorised landfill site (or at a part of such a site) in respect of which all of the conditions in subsection (2) are met.

(2) The conditions are that –

(a) the site (or the part in question) is or was a quarry,

(b) planning permission relating to the site is subject to a condition requiring that the quarry or former quarry must be wholly or partially refilled, and

(c) the environmental permit authorising disposals by way of landfill at the site (or at the part in question) authorises only disposals of qualifying material.

(3) Where quarrying operations at a site ended before 1 October 1999, disposals of material at the site are not relieved from tax under this section unless the requirement mentioned in subsection (2)(b) was imposed on or before that date.

(4) Where an environmental permit does not meet the condition in subsection (2)(c) but an application has been made to vary the permit to meet it, the permit is to be treated as meeting the condition for the period while the application is pending, or for two years beginning with the day on which the application was made, whichever is shorter.

(5) An application is pending if –

(a) it has not been determined or withdrawn,

(b) an appeal against the refusal or deemed withdrawal of the application has been brought and has not been finally determined or withdrawn, or

(c) no such appeal has been brought but the time for bringing one is still running.

(6) In this section, "quarry" includes a sand pit, clay pit or gravel pit, and any other land used for extracting minerals by surface working.'

and insert –

'(b) it is made at an authorised landfill site (or part of such a site) that was used for open-cast mining operations or quarrying operations,



- (c) it is made in accordance with a condition of planning permission relating to the site which requires the site (or the part in question) to be wholly or partially refilled after those operations end, and
 - (d) no other taxable disposals have been made at the site (or at the part in question) since those operations ended, apart from disposals that were relieved from tax under section 27 or this section.
- (2) If the operations mentioned in subsection (1)(b) ended before the coming into force of this section, the reference in subsection (1)(d) to other taxable disposals includes disposals that were taxable disposals for the purposes of Part 3 of the Finance Act 1996 (c. 8) (landfill tax).
- (3) If all open-cast mining operations and quarrying operations at the site ended before 1 October 1999, disposals of material at the site are not relieved from tax under this section unless the requirement mentioned in subsection (1)(c) was imposed on or before that date.'

Adran 31, tudalen 16, llinell 22, hepgorer –

'a

- (b) os caiff ei wneud ar safle tirlenwi awdurdodedig (neu ar ran o safle o'r fath) y bodlonir yr holl amodau yn is-adran (2) mewn cysylltiad ag ef.
- (2) Yr amodau yw –
- (a) bod y safle neu y bu'r safle (neu'r rhan dan sylw) yn chwarel,
 - (b) bod caniatâd cynllunio sy'n ymwneud â'r safle yn ddarostyngedig i amod sy'n ei gwneud yn ofynnol i'r chwarel neu'r gyn-chwarel gael ei hail-lenwi yn llwyr neu'n rhannol, ac
 - (c) bod y drwydded amgylcheddol sy'n awdurdodi gwarediadau drwy dirlenwi ar y safle (neu ar y rhan o dan sylw) yn awdurdodi gwarediadau deunydd cymwys yn unig.
- (3) Pan fo gweithrediadau chwarela ar safle wedi dod i ben cyn 1 Hydref 1999, nid yw gwarediadau deunydd ar y safle wedi eu rhyddhau rhag treth o dan yr adran hon oni chafodd y gofyniad a grybwyllir yn is-adran (2)(b) ei osod ar y dyddiad hwnnw neu cyn hynny.
- (4) Pan na fo trwydded amgylcheddol yn bodloni'r amod yn is-adran (2)(c) ond bod cais wedi ei wneud i amrywio'r drwydded er mwyn ei fodloni, mae'r drwydded i'w thrin fel pe bai'n bodloni'r amod am y cyfnod tra bo'r cais yn yr arfaeth, neu am ddwy flynedd sy'n dechrau â'r diwrnod y gwnaed y cais, pa un bynnag sydd fyrraf.
- (5) Mae cais yn yr arfaeth –
- (a) os nad yw wedi ei ddyfarnu na'i dynnu'n ôl,
 - (b) os gwnaed apêl yn erbyn gwrthod y cais neu dybied bod y cais wedi ei dynnu'n ôl ac nad yw'r apêl wedi ei dyfarnu'n derfynol na'i thynnu'n ôl, neu
 - (c) os na wnaed apêl o'r fath ond bod y cyfnod ar gyfer gwneud apêl yn parhau.



- (6) Yn yr adran hon, mae “chwarel” yn cynnwys pwll tywod, pwll clai neu bwll graean, ac unrhyw dir arall a ddefnyddir i echdynnu mwynau drwy gloddio ar yr wyneb.’

a mewnosoder –

- (b) os caiff ei wneud ar safle tirlenwi awdurdodedig (neu ar ran o safle o’r fath) a ddefnyddiwyd ar gyfer gweithrediadau mwyngloddio brig neu weithrediadau chwarela,
- (c) os caiff ei wneud yn unol ag amod caniatâd cynllunio sy’n ymwneud â’r safle sy’n ei gwneud yn ofynnol i’r safle gael ei ail-lenwi (neu i’r rhan o dan sylw gael ei hail-lenwi) yn llwyr neu’n rhannol ar ôl i’r gweithrediadau hynny ddod i ben, a
- (d) os na wnaed unrhyw warediadau trethadwy eraill ar y safle (neu ar y rhan o dan sylw) ers i’r gweithrediadau hynny ddod i ben, ar wahân i warediadau a oedd wedi eu rhyddhau rhag treth o dan adran 27 neu o dan yr adran hon.
- (2) Os daeth y gwarediadau a grybwyllir yn is-adran (1)(b) i ben cyn i’r adran hon ddod i rym, mae’r cyfeiriad yn is-adran (1)(d) at warediadau trethadwy eraill yn cynnwys gwarediadau a oedd yn warediadau trethadwy at ddibenion Rhan 3 o Ddeddf Cyllid 1996 (p. 8) (treth dirlenwi).
- (3) Os daeth yr holl weithrediadau mwyngloddio brig a’r holl weithrediadau chwarela ar y safle i ben cyn 1 Hydref 1999, nid yw’r gwarediadau deunydd ar y safle wedi eu rhyddhau rhag treth o dan yr adran hon oni bai bod y gofyniad a grybwyllir yn is-adran (1)(c) wedi ei osod ar y dyddiad hwnnw neu cyn hynny.’

Nick Ramsay

33

Section 45, page 23, line 13, leave out ‘the rate per tonne prescribed for the purposes of subsection (2) in regulations’ and insert ‘£133.43’.

Adran 45, tudalen 23, llinell 14, hepgorer ‘yw’r gyfradd y dunnell a ragnodir at ddibenion is-adran (2) mewn rheoliadau’ a mewnosoder ‘yw £133.43’.

Nick Ramsay

34

Section 45, page 23, line 15, leave out ‘Regulations under subsection (4)’ and insert ‘Subsection (4) may be amended by regulations. The regulations’.

Adran 45, tudalen 23, llinell 16, hepgorer ‘Caiff rheoliadau o dan is-adran (4)’ a mewnosoder ‘Caniateir i is-adran (4) gael ei diwygio drwy reoliadau. Caiff y rheoliadau’.

Eluned Morgan

26

Page 26, after line 29, insert a new section –

‘CHAPTER []

INVESTIGATIONS

[] Investigation requirements



- (1) A county council or county borough council in Wales must investigate a disposal which has been made where all of the following apply –
 - (a) the disposal is a disposal of material;
 - (b) the disposal is made on any land within the relevant council's area;
 - (c) the disposal is made at a place which is not, and does not form part of, an authorised landfill site;
 - (d) the council considers that the disposal is or may be a taxable disposal.
- (2) The duty in subsection (1) above only applies in circumstances where the relevant council is aware that such a disposal has been made.
- (3) Where a duty under this section applies, and the relevant council investigates the disposal, the relevant council may disclose information to WRA in accordance with section 59.'

Tudalen 26, ar ôl llinell 30, mewnosoder adran newydd –

'PENNOD []

YMCHWILIO

[] Gofynion ymchwilio

- (1) Rhaid i gyngor sir neu gyngor bwrdeistref sirol yng Nghymru ymchwilio i warediad sydd wedi ei wneud pan fo pob un o'r canlynol yn gymwys –
 - (a) mae'r gwarediad yn warediad deunydd;
 - (b) gwneir y gwarediad ar unrhyw dir o fewn ardal y cyngor perthnasol;
 - (c) gwneir y gwarediad yn rhywle nad yw'n safle tirlenwi awdurdodedig, nac yn rhan o safle o'r fath;
 - (d) mae'r cyngor yn ystyried bod y gwarediad yn warediad trethadwy, neu y gallai fod yn warediad trethadwy.
- (2) Nid yw'r ddyletswydd yn is-adran (1) uchod ond yn gymwys mewn amgylchiadau pan fo'r cyngor perthnasol yn ymwybodol bod gwarediad o'r fath wedi ei wneud.
- (3) Pan fo dyletswydd o dan yr adran hon yn gymwys, a phan fo'r cyngor perthnasol yn ymchwilio i'r gwarediad, caiff y cyngor perthnasol ddatgelu gwybodaeth i ACC yn unol ag adran 59.'

Eluned Morgan

27

Page 26, after line 29, insert a new section –

'CHAPTER []

INVESTIGATIONS

[] Contributions towards investigations



Cynulliad
Cenedlaethol
Cymru

National
Assembly for
Wales

Pack Page 23

- (1) Where –
 - (a) a person listed in subsection (2) undertakes an investigation into a taxable disposal of material under this Part, and
 - (b) that investigation results in the payment of landfill disposals tax,the Welsh Ministers must consider whether it is appropriate for a proportion of the tax generated in respect of that investigation to be paid to such a person to reflect costs incurred in investigating disposals within its area.
- (2) The persons are –
 - (a) a county council or county borough council in Wales;
 - (b) the Natural Resources Body for Wales.
- (3) Where the Welsh Ministers consider that it is appropriate to make a payment in accordance with subsection (1), they must –
 - (a) consider the appropriate amount to be paid, and
 - (b) arrange for such a payment to be made.’.

Tudalen 26, ar ôl llinell 30, mewnosoder adran newydd –

‘PENNOD []

YMCHWILIO

[] Cyfraniadau at ymchwiliadau

- (1) Pan fo –
 - (a) person a restrir yn is-adran (2) yn cynnal ymchwiliad i warediad trethadwy deunydd o dan y Rhan hon, a
 - (b) yr ymchwiliad hwnnw yn arwain at dalu treth gwarediadau tirlenwi,rhaid i Weinidogion Cymru ystyried a yw’n briodol i gyfran o’r dreth a gynhrychir mewn cysylltiad â’r ymchwiliad hwnnw gael ei thalu i berson o’r fath i adlewyrchu costau sy’n deillio o ymchwilio i warediadau o fewn ei ardal.
- (2) Y personau yw –
 - (a) cyngor sir neu gyngor bwrdeistref sirol yng Nghymru;
 - (b) Corff Adnoddau Naturiol Cymru.
- (3) Pan fo Gweinidogion Cymru yn ystyried ei bod yn briodol gwneud taliad yn unol ag is-adran (1), rhaid iddynt –
 - (a) ystyried y swm priodol i’w dalu, a
 - (b) trefnu i daliad o’r fath gael ei wneud.’.



Nick Ramsay

35

Page 26, after line 29, insert a new section –

‘Independent review

[] Independent review of this Part

- (1) The Welsh Ministers must make arrangements for an independent review of the effectiveness of this Part to be completed before the expiry of the period of 3 years beginning with the day on which this subsection comes into force.
- (2) Following the completion of the review, the Welsh Ministers must publish a report of it.
- (3) The arrangements mentioned in subsection (1) may include –
 - (a) payment of expenses incurred by a person in carrying out (or assisting in carrying out) the review;
 - (b) provision of assistance (including financial assistance) to such a person;
 - (c) directing WRA to assist in carrying out the review.’.

Tudalen 26, ar ôl llinell 30, mewnosoder adran newydd –

‘Adolygiad annibynnol

[] Adolygiad annibynnol o’r Rhan hon

- (1) Rhaid i Weinidogion Cymru wneud trefniadau i adolygiad annibynnol o effeithiolrwydd y Rhan hon gael ei gwblhau cyn diwedd y cyfnod o 3 blynedd sy’n dechrau â’r diwrnod y daw’r is-adran hon i rym.
- (2) Ar ôl i’r adolygiad gael ei gwblhau, rhaid i Weinidogion Cymru gyhoeddi adroddiad arno.
- (3) Caiff y trefniadau a grybwyllir yn is-adran (1) gynnwys –
 - (a) talu treuliau y mae person yn mynd iddynt wrth gynnal yr adolygiad (neu wrth gynorthwyo i’w gynnal);
 - (b) darparu cymorth (gan gynnwys cymorth ariannol) i berson o’r fath;
 - (c) cyfarwyddo ACC i gynorthwyo a’r gwaith o gynnal yr adolygiad.’.

Nick Ramsay

36

Section 59, page 32, line 33, after ‘WRA’, insert ‘, and the WRA may disclose information to a person listed in subsection (2),’.

Adran 59, tudalen 32, llinell 33, ar ôl ‘ACC’ yn y lle cyntaf y mae’n ymddangos, mewnosoder ‘, a chaiff ACC ddatgelu gwybodaeth i berson a restrir yn is-adran (2),’.



Mark Drakeford

5

Section 59, page 33, line 1, leave out subsection (3) and insert –

- '() A disclosure under this section does not breach –
 - (a) any obligation of confidence owed by the person making the disclosure, or
 - (b) any other restriction on the disclosure of information (however imposed).
- () But nothing in this section authorises a disclosure which –
 - (a) contravenes the Data Protection Act 1998 (c. 29), or
 - (b) is prohibited by any of Parts 1 to 7 or Chapter 1 of Part 9 of the Investigatory Powers Act 2016 (c. 25).
- () Until the repeal of Part 1 of the Regulation of Investigatory Powers Act 2000 (c. 23) by paragraphs 45 and 54 of Schedule 10 to the Investigatory Powers Act 2016 (c. 25) is fully in force, subsection ([*the second subsection to be inserted by this amendment*])(b) has effect as if it included a reference to that Part.'

Adran 59, tudalen 33, llinell 1, hepgorer is-adran (3) a mewnosoder –

- '() Nid yw datgeliad o dan yr adran hon yn torri –
 - (a) unrhyw rwymedigaeth gyfrinachedd sy'n ddyledus gan y person sy'n gwneud y datgeliad, neu
 - (b) unrhyw gyfyngiad arall ar ddatgelu gwybodaeth (sut bynnag y caiff ei osod).
- () Ond nid oes dim yn yr adran hon yn awdurdodi datgeliad –
 - (a) sy'n torri Deddf Diogelu Data 1998 (p. 29), neu
 - (b) a waherddir gan unrhyw un neu ragor o Rannau 1 i 7 neu Bennod 1 o Ran 9 o Ddeddf Pwerau Ymchwilio 2016 (p. 25).
- () Hyd nes y bydd diddymiad Rhan 1 o Ddeddf Rheoleiddio Pwerau Ymchwilio 2000 (p. 23) gan baragraffau 45 a 54 o Atodlen 10 i Ddeddf Pwerau Ymchwilio 2016 (p. 25) mewn grym yn llwyr, mae is-adran ([*yr ail is-adran sy'n cael ei mewnosod gan yr gwelliant hwn*])(b) yn cael effaith fel pe bai'n cynnwys cyfeiriad at y Rhan honno.'

Mark Drakeford

6

Section 60, page 33, line 11, leave out 'comply with a requirement imposed by' and insert 'determine the weight of the material in a taxable disposal in accordance with'.

Adran 60, tudalen 33, llinell 12, hepgorer 'chydymffurfio â gofyniad a osodir gan' a mewnosoder 'phennu pwysau'r deunydd mewn gwarediad trethadwy yn unol ag'.



Mark Drakeford

20

Page 33, line 15, leave out section 61 and insert –

[] Penalty for applying water discount incorrectly

Where an operator of an authorised landfill site, in calculating the taxable weight of the material in a taxable disposal –

- (a) applies a discount without having approval under section 21 to do so, or
 - (b) applies a discount which is greater than the discount approved under section 21,
- the operator is liable to a penalty not exceeding £500 in respect of each taxable disposal to which a discount is applied in either of those ways.’.

Tudalen 33, llinell 16, hepgorer adran 61 a mewnosoder –

[] Cosb am gymhwyso'r disgownt dŵr yn anghywir

Pan fo gweithredwr safle tirlenwi awdurdodedig, wrth gyfrifo pwysau trethadwy'r deunydd mewn gwarediad trethadwy –

- (a) yn cymhwyso disgownt heb fod â chymeradwyaeth o dan adran 21 i wneud hynny, neu
- (b) yn cymhwyso disgownt sy'n fwy na'r disgownt a gymeradwywyd o dan adran 21, mae'r gweithredwr yn agored i gosb nad yw'n fwy na £500 mewn cysylltiad â phob gwarediad trethadwy y cymhwysir disgownt iddo yn y naill neu'r llall o'r ffyrdd hynny.’.

Mark Drakeford

7

Section 67, page 35, line 6, leave out ‘£5,000’ and insert ‘£3,000’.

Adran 67, tudalen 35, llinell 6, hepgorer ‘£5,000’ a mewnosoder ‘£3,000’.

Mark Drakeford

8

Section 67, page 35, line 6, leave out –

‘but this is subject to subsections (2) and (3).

- (2) A person is not liable to more than one penalty under this section in respect of the same act or omission.
- (3) No penalty is incurred in respect of a failure to keep or preserve records if WRA is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence provided to it.
- (4) Regulations may amend or repeal subsection (2).’

and insert –



- '(2) But a person is not liable to a penalty under this section in respect of a failure to keep or preserve records if WRA is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence provided to it.'

Adran 67, tudalen 35, llinell 6, hepgorer –

'ond mae hyn yn ddarostyngedig i isadrannau (2) a (3).

- (2) Nid yw person yn agored i fwy nag un gosb o dan yr adran hon mewn cysylltiad â'r un weithred neu anwaith.
- (3) Nid oes cosb mewn cysylltiad â methiant i gadw cofnodion neu eu storio'n ddiogel os yw ACC wedi ei fodloni bod unrhyw ffeithiau y mae'n rhesymol ofynnol ganddo iddynt gael eu profi, ac y byddai'r cofnodion wedi eu profi, yn cael eu profi gan dystiolaeth ddogfennol arall a ddarperir iddo.
- (4) Caiff rheoliadau ddiwygio neu ddiddymu is-adran (2).'

a mewnosoder –

- '(2) Ond nid yw person yn agored i gosb o dan yr adran hon mewn cysylltiad â methiant i gadw cofnodion neu eu storio'n ddiogel os yw ACC wedi ei fodloni bod unrhyw ffeithiau y mae'n rhesymol ofynnol ganddo iddynt gael eu profi, ac y byddai'r cofnodion wedi eu profi, yn cael eu profi gan dystiolaeth ddogfennol arall a ddarperir iddo.'

Eluned Morgan

12A

As an amendment to amendment 12, after line 8 insert –

- () The Scheme must make provision for an equal distribution of funding between the three key areas of biodiversity, waste minimisation and other social or environmental community enhancements.

Fel gwelliant i welliant 12, ar ôl llinell 9 mewnosoder –

- () Rhaid i'r Cynllun wneud darpariaeth ar gyfer dosbarthu cyllid yn gyfartal rhwng y tri maes allweddol sef bioamrywiaeth, lleihau gwastraff a gwelliannau cymdeithasol neu amgylcheddol eraill i'r gymuned.

Mark Drakeford

12

Page 45, after line 23, insert a new section –

{ [] Landfill Disposals Tax Communities Scheme

- (1) The Welsh Ministers must prepare and publish a Landfill Disposals Tax Communities Scheme on or before the date on which this Act comes fully into force.
- (2) The Scheme must make provision for grants to be given by the Welsh Ministers to persons engaged in activities which the Welsh Ministers consider will promote or improve the social or environmental well-being of areas in Wales affected by –
- (a) the making of landfill disposals, or



- (b) activities preparatory to the making of landfill disposals.
- (3) The Scheme may provide for the grants –
 - (a) to be allocated by reference to criteria specified in the Scheme;
 - (b) to be subject to conditions specified in the Scheme or by the Welsh Ministers.
- (4) The Welsh Ministers –
 - (a) must review the Scheme –
 - (i) at least once in the period of 4 years beginning with the day on which it is first published, and
 - (ii) subsequently, at least once in each period of 4 years beginning with the day on which the previous review is concluded, and
 - (b) must consult such persons as they think appropriate when doing so.
- (5) The Welsh Ministers may revise or revoke the Scheme following a review; but the Scheme may not be revoked within the period of 4 years beginning with the day on which it is first published.
- (6) If the Scheme is revised, the Welsh Ministers must publish the revised Scheme.
- (7) The Welsh Ministers must lay the Scheme, and any revised Scheme, before the National Assembly for Wales.'

Tudalen 45, ar ôl llinell 23, mewnosoder adran newydd –

[1] Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi

- (1) Rhaid i Weinidogion Cymru baratoi a chyhoeddi Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi ar y dyddiad y daw'r Ddeddf hon i rym yn llawn neu cyn hynny.
- (2) Rhaid i'r Cynllun wneud darpariaeth ar gyfer rhoi grantiau gan Weinidogion Cymru i bersonau sy'n cymryd rhan mewn gweithgareddau y mae Gweinidogion Cymru o'r farn y byddant yn hyrwyddo neu'n gwella llesiant cymdeithasol neu amgylcheddol ardaloedd yng Nghymru a effeithir gan –
 - (a) gwneud gwarediadau tirlenwi, neu
 - (b) gweithgareddau sy'n baratoadol ar gyfer gwneud gwarediadau tirlenwi.
- (3) Caiff y Cynllun ddarparu i'r grantiau –
 - (a) cael eu dyrannu drwy gyfeirio at feini prawf a bennir yn y Cynllun;
 - (b) bod yn ddarostyngedig i amodau a bennir yn y Cynllun neu gan Weinidogion Cymru.
- (4) Rhaid i Weinidogion Cymru –
 - (a) adolygu'r Cynllun –
 - (i) o leiaf unwaith yn ystod y cyfnod o 4 blynedd sy'n dechrau â'r diwrnod y'i cyhoeddir gyntaf, a
 - (ii) yn dilyn hynny, o leiaf unwaith yn ystod pob cyfnod o 4 blynedd sy'n dechrau â'r diwrnod y cwblheir yr adolygiad blaenorol, a



- (b) ymgynghori ag unrhyw bersonau sy'n briodol yn eu barn hwy pan fyddant yn gwneud hynny.
- (5) Caiff Gweinidogion Cymru ddiwygio neu ddirymu'r Cynllun ar ôl cynnal adolygiad; ond ni chaniateir dirymu'r Cynllun o fewn y cyfnod o 4 blynedd sy'n dechrau â'r diwrnod y'i cyhoeddir gyntaf.
- (6) Os caiff y Cynllun ei ddiwygio, rhaid i Weinidogion Cymru gyhoeddi'r Cynllun diwygiedig.
- (7) Rhaid i Weinidogion Cymru osod y Cynllun, ac unrhyw Gynllun diwygiedig, gerbron Cynulliad Cenedlaethol Cymru.'.

Nick Ramsay

37

Page 45, after line 23, insert a new section –

[] Publication of tax rates

The rates prescribed under section 14(3), 14(6) and section 45(4) must be published on the Welsh Government's website.'.

Tudalen 45, ar ôl llinell 23, mewnosoder adran newydd –

[] Cyhoeddi cyfraddau treth

Rhaid i'r cyfraddau a ragnodir o dan adran 14(3), 14 (6) ac adran 45(4) gael eu cyhoeddi ar wefan Llywodraeth Cymru.'.

Nick Ramsay

38

Page 45, after line 23, insert a new section –

'Sharing of investigation resources

[] Guidance

The Welsh Ministers may issue guidance to the WRA as to the adoption of best practice in the sharing of investigation resources with the Natural Resources Body for Wales and with county councils and county borough councils in Wales.'.

Tudalen 45, ar ôl llinell 23, mewnosoder adran newydd –

'Rhannu adnoddau ymchwilio

[] Canllawiau

Caiff Gweinidogion Cymru ddyroddi canllawiau i ACC ynghylch mabwysiadu arfer gorau o ran rhannu adnoddau ymchwilio gyda Chorff Adnoddau Naturiol Cymru a chyda chynghorau sir a chynghorau bwrdeistref sirol yng Nghymru.'.



Nick Ramsay

39

Page 45, after line 23, insert a new section –

'Sharing of investigation resources

[] Guidance

The Welsh Ministers may issue guidance regarding the adoption of best practice in the sharing of investigation resources between the WRA, the Natural Resources Body for Wales and county councils and county borough councils in Wales.'

Tudalen 45, ar ôl llinell 23, mewnosoder adran newydd –

'Rhannu adnoddau ymchwilio

[] Canllawiau

Caiff Gweinidogion Cymru ddyroddi canllawiau ynghylch mabwysiadu arfer gorau o ran rhannu adnoddau ymchwilio rhwng ACC, Corff Adnoddau Naturiol Cymru a chynghorau sir a chynghorau bwrdeistref sirol yng Nghymru.'

Nick Ramsay

40

Section 91, page 46, line 10, leave out 'is exercisable' and insert 'must be exercised'.

Adran 91, tudalen 46, llinell 9, hepgorer –

'Mae pŵer i wneud rheoliadau o dan y Ddeddf hon –

- (a) yn arferadwy drwy offeryn statudol;
- (b) yn'

a mewnosoder –

'O ran pŵer i wneud rheoliadau o dan y Ddeddf hon –

- (a) rhaid iddo gael ei arfer drwy offeryn statudol;
- (b) mae'n'.

Steffan Lewis

44

Section 91, page 46, leave out line 17.

Adran 91, tudalen 46, hepgorer llinell 17.



Mark Drakeford 13

Section 91, page 46, line 18, leave out –

‘(c) regulations made under section 59(5) (persons who may disclose information to WRA),’.

Adran 91, tudalen 46, llinell 18, hepgorer –

‘(c) rheoliadau a wneir o dan adran 59(5) (personau a gaiff ddatgelu gwybodaeth i ACC),’.

Steffan Lewis 45

Section 91, page 46, leave out lines 20 to 25.

Adran 91, tudalen 46, hepgorer llinellau 20 hyd at 25.

Nick Ramsay 41

Section 92, page 46, line 31, leave out ‘the second or subsequent’.

Adran 92, tudalen 46, llinell 32, hepgorer ‘yr ail reoliadau neu reoliadau dilynol’ a mewnosoder ‘rheoliadau’.

Steffan Lewis 46

Page 47, after line 22, insert a new section –

[] Reducing disposals to landfill

In exercising their powers under this Act, the Welsh Ministers must have due regard to the purpose of reducing disposals to landfill in Wales.’.

Tudalen 47, ar ôl llinell 24, mewnosoder adran newydd –

[] Lleihau gwarediadau i safleoedd tirlenwi

Wrth arfer eu pwerau o dan y Ddeddf hon, rhaid i Weinidogion Cymru roi sylw dyledus i’r bwriad o leihau gwarediadau i safleoedd tirlenwi yng Nghymru.’.

Nick Ramsay 42

Section 93, page 48, leave out line 12.

Adran 93, tudalen 48, hepgorer llinell 30.

Nick Ramsay 43

Section 93, page 49, line 19, leave out ‘as waste’.

Adran 93, tudalen 49, llinell 29, hepgorer ‘fel gwastraff’.



GRWPIO GWELLIANNAU GROUPINGS OF AMENDMENTS

Bil Treth Gwarediadau Tirlenwi (Cymru) Landfill Disposals Tax (Wales) Bill

Cyfnod 2 ar 11 Mai 2017
Stage 2 on 11 May 2017

Mae'r ddogfen hon yn nodi ym mha drefn y caiff y gwelliannau eu trafod ac unrhyw wybodaeth berthnasol yn ymwneud â'r gweithdrefnau sy'n berthnasol i bob grŵp. Nid yw'r rhestr hon yn disodli'r rhestr o welliannau wedi'u didoli, sy'n nodi'r gwelliannau yn y drefn y cânt eu gwaredu. Dylai'r rhestr hon gael ei darllen ar y cyd â'r rhestr o welliannau wedi'u didoli.

This document provides the order in which amendments will be debated and any relevant procedural information relevant to each group. This list does not replace the marshalled list, which sets out the amendments in the order in which they will be disposed of. This list should be read in conjunction with the marshalled list.

1. Gwaredu deunydd fel gwastraff

Disposal of material as waste

28, 29, 42, 43

2. Deunydd cymwys

Qualifying material

21, 22, 23, 24, 25

3. Mynwentydd anifeiliaid anwes

Pet cemeteries

1, 2

4. Y dreth sydd i'w chodi

Tax chargeable

30, 31, 32, 33, 34, 37, 41



5. Pwysau trehadwy deunydd

Taxable weight of material

14, 3, 4, 15, 16, 17, 18, 6, 20

6. Rhyddhad rhag treth

Relief from tax

11, 9, 10, 19

7. Ymchwilio

Investigation

26, 27, 38, 39

8. Adolygiad annibynnol

Independent review

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9. Datgelu gwybodaeth

Disclosure of information

36, 5, 13

10. Cosbau

Penalties

7, 8

11. Cynllun Cymunedol y Dreth Gwarediadau Tirlenwi

Landfill Disposals Tax Communities Scheme

12, 12A

12. Rheoliadau: cyffredinol

Regulations: general

40, 44, 45

13. Cyfyngu ar warediadau drwy dirlenwi

Reducing disposals to landfill

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