

## LAND TRANSACTION TAX AND ANTI-AVOIDANCE OF DEVOLVED TAXES (WALES) BILL –STAGE 3 GOVERNMENT AMENDMENTS

This table provides information about the amendments tabled in the name of Mark Drakeford AM on 16 March 2017.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
1	Section 29, page 17, leave out lines 28 to 29.	Adran 29, tudalen 17, hepgorer llinellau 30 hyd at 31.	<p>The purpose of this amendment is to remove paragraph (b) from section 29.</p> <p>The effect of the amendment is to improve the clarity of drafting. Paragraph (b) modifies the way the chargeable consideration is calculated, whereas the remaining paragraphs modify the tax chargeable calculation itself.</p>
2	Section 29, page 17, line 30, leave out ‘that Schedule’ and insert ‘Schedule 14’.	Adran 29, tudalen 17, llinell 32, hepgorer ‘o’r Atodlen honno’ a mewnosoder ‘o Atodlen 14’.	This amendment is consequential on amendment 1.
3	Section 52, page 33, after line 14, insert— ‘(f) paragraph 3(4) of Schedule 6; (g) paragraph 5(5) of that Schedule; (h) paragraph 13(1) of that Schedule.’	Adran 52, tudalen 33, ar ôl llinell 14, mewnosoder— ‘(f) paragraff 3(4) o Atodlen 6; (g) paragraff 5(5) o’r Atodlen honno; (h) paragraff 13(1) o’r Atodlen honno.’	<p>The purpose of this amendment is to insert new paragraphs into section 52(2) to list the provisions in Schedule 6 of the Bill which require a person to submit a tax return within a particular period.</p> <p>The effect of this amendment is to ensure that all relevant return periods are included under section 52, allowing the Welsh Ministers to amend the period in which returns can be made.</p>
4	Section 65, page 39, line 30, after ‘Registrar’, insert ‘(“the Registrar”)’.	Adran 65, tudalen 39, llinell 30, ar ôl ‘Tir’, mewnosoder ‘(“y Cofrestrydd”)’.	A technical amendment to improve the clarity of drafting by inserting a definition of ‘Registrar’.
5	Section 65, page 39, line 31, leave out ‘(“the register”)’.	Adran 65, tudalen 39, llinell 31, hepgorer ‘(“y gofrestr”)’.	A technical amendment to improve the clarity of drafting by removing an unused definition of ‘register’.

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6	Section 72, page 47, line 2, leave out 'paragraph' and insert 'subsection'.	Adran 72, tudalen 47, llinell 2, hepgorer 'paragraff' a mewnosoder 'is-adran'.	A technical amendment to ensure the correct terminology is used in section 72.
7	<p>Schedule 5, page 79, after line 26, insert—</p> <p>(3) Where the buyer is jointly entitled with one or more persons to the major interest referred to in sub-paragraph (1)(a), the reference in sub-paragraph (1)(b) to the market value of the interest is to the market value of the buyer's beneficial share in the interest as determined in accordance with sub-paragraph (the second sub-paragraph to be inserted by this amendment) or (the third sub-paragraph to be inserted by this amendment).</p> <p>(4) Where the buyer is beneficially entitled as a tenant in common, the market value of the buyer's beneficial share is equal to—</p> $MV \times PI$ <p>Figure 4 where—</p> <p>MV is the market value of the major interest, and PI is—</p> <p>(a) the percentage of the interest to which the buyer is entitled, or</p> <p>(b) where—</p> <p>(i) the buyer and the buyer's spouse or</p>	<p>Atodlen 5, tudalen 79, ar ôl llinell 25, mewnosoder—</p> <p>(3) Pan fo gan y prynwr hawl ar y cyd ag un person neu ragor i'r prif fuddiant y cyfeirir ato yn is-baragraff (1)(a), mae'r cyfeiriad yn is-baragraff (1)(b) at werth marchnadol y buddiant yn gyfeiriad at werth marchnadol cyfran lesiannol y prynwr yn y buddiant fel y'i pennir yn unol ag is-baragraff (yr ail is-baragraff sy'n cael ei fewnosod gan y gwelliant hwn ) neu (y trydydd is-baragraff sy'n cael ei fewnosod gan y gwelliant hwn ).</p> <p>(4) Pan fo gan y prynwr hawl lesiannol fel tenant ar y cyd, mae gwerth marchnadol cyfran lesiannol y prynwr yn gyfwerth â—</p> $GM \times CB$ <p>Ffigur 4 pan fo—</p> <p>GM yn werth marchnadol y prif fuddiant, a CB yn—</p> <p>(a) canran y buddiant y mae gan y prynwr hawl iddo, neu</p> <p>(b) pan fo—</p> <p>(i) y prynwr a phriod neu bartner sifil y prynwr yn cyd-fyw</p>	<p>The purpose of this amendment is to insert a new sub-paragraph at paragraph 5 of Schedule 5. The amendment sets out how the values of the respective beneficial shares of a dwelling are to be determined where there is more than one person with a beneficial interest.</p> <p>The effect of this amendment is to ensure the market value of the taxpayer's interest in a dwelling is assessed as being a proportion of the total market value of the dwelling (and not the total value of the dwelling). For example, if a taxpayer owns a 50% undivided share of a £60,000 property then the value of the taxpayer's beneficial interest will be 50% of that, i.e. £30,000 and not the full value of the property. If the taxpayer's interest has a market value of less than £40,000, then paragraph (5) does not apply, and the taxpayer's transaction is not a higher rates transaction under paragraph (3).</p>

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	<p>civil partner are living together on the effective date of the transaction (for the meaning of “living together”, see paragraph 25(3)), and</p> <p>(ii) taken together the buyer and the buyer’s spouse or civil partner are entitled as tenants in common,</p> <p>the percentage of the interest to which the buyer and the buyer’s spouse or civil partner are so entitled.</p> <p>(5) Where the buyer is beneficially entitled as a joint tenant, the market value of the buyer’s beneficial share is equal to—</p> <p><math>\frac{MV}{JT}</math></p> <p>Figure 5 where—</p> <p>MV is the market value of the major interest, and</p> <p>JT is the number of joint tenants</p>	<p>ar y dyddiad y mae’r trafodiad yn cael effaith (gweler paragraff 25(3) am ystyr “cyd-fyw”), a</p> <p>(ii) hawl fel tenantiaid ar y cyd gan y prynwr a phriod neu bartner sifil y prynwr, o’u cymryd gyda’i gilydd,</p> <p>canran y buddiant y mae gan y prynwr a phriod neu bartner sifil y prynwr hawl iddi felly.</p> <p>(5) Pan fo gan y prynwr hawl lesiannol fel cyddenant, mae gwerth marchnadol cyfran lesiannol y prynwr yn gyfwerth â—</p> <p><math>\frac{GM}{CD}</math></p> <p>Ffigur 5 pan fo—</p> <p>GM yn werth marchnadol y prif fuddiant, a</p> <p>CD yn nifer y cyd-denantiaid sydd â hawl i’r buddiant.</p> <p>(6) At ddiben is-baragraff (<i>trydydd is-baragraff sy’n cael ei fewnosod gan y gwelliant hwn</i>),</p>	

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	<p>entitled to the interest.</p> <p>(6) For the purpose of sub-paragraph (<i>the third sub-paragraph to be inserted by this amendment</i>), the buyer and the buyer's spouse or civil partner are to be treated as one joint tenant if—</p> <p>(a) they are living together on the effective date of the transaction (for the meaning of "living together", see paragraph 25(3)), and</p> <p>(b) they are beneficially entitled as joint tenants to the interest.'</p>	<p>mae'r prynwr a phriod neu bartner sifil y prynwr i'w trin fel un cyd-denant—</p> <p>(a) os ydynt yn cyd-fyw ar y dyddiad y mae'r trafodiad yn cael effaith (gweler paragraff 25(3) am ystyr "cyd-fyw"), a</p> <p>(b) os oes ganddynt hawl lesiannol i'r buddiant fel cyd-denantiaid.'</p>	
8	<p>Schedule 5, page 84, after line 8, insert—</p> <p>'( ) Where the buyer is jointly entitled with one or more persons to the major interest referred to in sub-paragraph (1)(b)(i), the reference in sub-paragraph (1)(b)(ii) to the market value of the interest is to the market value of the buyer's beneficial share in the interest as determined in accordance with sub-paragraph (<i>the second sub-paragraph to be inserted by this amendment</i>) or (<i>the third sub-paragraph to be inserted by this amendment</i>).</p> <p>( ) Where the buyer is beneficially entitled as a tenant in common, the market value of the buyer's beneficial share is equal to—</p> <p style="text-align: center;"><math>MV \times PI</math></p> <p>Figure 6</p>	<p>Atodlen 5, tudalen 84, ar ôl llinell 11, mewnosoder—</p> <p>'( ) Pan fo gan y prynwr hawl ar y cyd ag un person neu ragor i'r prif fuddiant y cyfeirir ato yn is-baragraff (1)(b)(i), mae'r cyfeiriad yn is-baragraff (1)(b)(ii) at werth marchnadol y buddiant yn gyfeiriad at werth marchnadol cyfran lesiannol y prynwr yn y buddiant fel y'i pennir yn unol ag is-baragraff <i>yr ail is-baragraff sy'n cael ei fewnosod gan y gwelliant hwn</i> neu (<i>y trydydd is-baragraff sy'n cael ei fewnosod gan y gwelliant hwn</i>).</p> <p>( ) Pan fo gan y prynwr hawl lesiannol fel tenant ar y cyd, mae gwerth marchnadol cyfran lesiannol y prynwr yn gyfwerth â—</p> <p style="text-align: center;"><math>GM \times CB</math></p> <p>Ffigur 6</p> <p>pan fo—</p>	<p>The purpose of this amendment is to insert a new sub-paragraph into paragraph 15 of Schedule 5 and has the same effect as amendment 7 in relation to multiple dwelling transactions.</p>

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	<p>where—</p> <p>MV is the market value of the major interest, and</p> <p>PI is—</p> <p>(a) the percentage of the interest to which the buyer is entitled, or</p> <p>(b) where—</p> <p>(i) the buyer and the buyer's spouse or civil partner are living together on the effective date of the transaction (for the meaning of "living together", see paragraph 25(3)), and</p> <p>(ii) taken together the buyer and the buyer's spouse or civil partner are entitled as tenants in common,</p> <p>the percentage of the interest to which the buyer and the buyer's spouse or civil partner are so entitled.</p> <p>( ) Where the buyer is beneficially entitled as a joint tenant, the market value of the buyer's beneficial share is equal to—</p>	<p>GM yn werth marchnadol y prif fuddiant, a</p> <p>CB yn—</p> <p>(a) canran y buddiant y mae gan y prynwr hawl iddo, neu</p> <p>(b) pan fo—</p> <p>(i) y prynwr a phriod neu bartner sifil y prynwr yn cyd-fyw ar y dyddiad y mae'r trafodiad yn cael effaith (gweler paragraff 25(3) am ystyr "cyd-fyw"), a</p> <p>(ii) hawl fel tenantiaid ar y cyd gan y prynwr a phriod neu bartner sifil y prynwr, o'u cymryd gyda'i gilydd,</p> <p>canran y buddiant y mae gan y prynwr a phriod neu bartner sifil y prynwr hawl iddi felly.</p> <p>( ) Pan fo gan y prynwr hawl lesiannol fel cyddenant, mae gwerth marchnadol cyfran lesiannol y prynwr yn gyfwerth â—</p> <p><u>GM</u></p> <p><u>CD</u></p>	

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	<p style="text-align: center;"><i>M V</i> <i>J T</i></p> <p>Figure 7 where—</p> <p style="padding-left: 40px;">MV is the market value of the major interest, and JT is the number of joint tenants entitled to the interest.</p> <p>( ) For the purpose of sub-paragraph (<i>the third sub-paragraph to be inserted by this amendment</i>), the buyer and the buyer's spouse or civil partner are to be treated as one joint tenant if—</p> <p style="padding-left: 40px;">(a) they are living together on the effective date of the transaction (for the meaning of "living together", see paragraph 25(3)), and</p> <p style="padding-left: 40px;">(b) they are beneficially entitled as joint tenants to the interest.'</p>	<p>Ffigur 7 pan fo—</p> <p style="padding-left: 40px;">GM yn werth marchnadol y prif fuddiant, a</p> <p style="padding-left: 40px;">CD yn nifer y cyd-denantiaid sydd â hawl i'r buddiant.</p> <p>( ) At ddiben is-baragraff (<i>y trydydd is-baragraff sy'n cael ei fewnosod gan y gwelliant hwn</i>), mae'r prynwr a phriod neu bartner sifil y prynwr i'w trin fel un cyd-denant—</p> <p style="padding-left: 40px;">(a) os ydynt yn cyd-fyw ar y dyddiad y mae'r trafodiad yn cael effaith (gweler paragraff 25(3) am ystyr "cyd-fyw"), a</p> <p style="padding-left: 40px;">(b) os oes ganddynt hawl lesiannol i'r buddiant fel cyd-denantiaid.'</p>	
9	Schedule 5, page 88, line 13, leave out '8(3) or 17(3)' and insert '8(4) or 17(4)'.	Atodlen 5, tudalen 88, llinell 14, hepgorer '8(3) neu 17(3)' a mewnosoder '8(4) neu 17(4)'.	A technical amendment to address an incorrect cross-reference.
10	Schedule 5, page 88, line 17, leave out '8(3)(b) or 17(3)' and insert '8(4)(b) or 17(4)(b)'.	Atodlen 5, tudalen 88, llinell 17, hepgorer '8(3)(b) neu 17(3)(b)' a mewnosoder '8(4)(b) neu 17(4) (b)'.	A technical amendment to address an incorrect cross-reference.
11	Schedule 5, page 88, line 25, leave out '8(3) or 17(3)' and insert '8(4) or 17(4)'.	Atodlen 5, tudalen 88, llinell 25, hepgorer 'mharagraffau 8(3) neu 17(3)' a mewnosoder 'mharagraff 8(4) neu 17(4)'.	A technical amendment to address an incorrect cross-reference.

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12	<p>Schedule 5, page 91, after line 6, insert—</p> <p>[ ] (1) Where—</p> <ul style="list-style-type: none"> <li>(a) the main subject-matter of a land transaction consists of an interest other than a major interest in a dwelling, and</li> <li>(b) sub-paragraph (2) or (3) applies in relation to the transaction,</li> </ul> <p>then, for the avoidance of doubt, the effect of paragraph 28 of this Schedule or, as the case may be, paragraph 3(1) of Schedule 8, is that the main subject-matter of the transaction is to be treated for the purposes of this Schedule as consisting of a major interest in a dwelling.</p> <p>(2) This sub-paragraph applies in relation to a transaction where—</p> <ul style="list-style-type: none"> <li>(a) a major interest in the dwelling is held on a bare trust for a beneficiary (“B”),</li> <li>(b) there is a disposal of the whole or part of B’s interest in the dwelling,</li> <li>(c) immediately before the effective date of the transaction— <ul style="list-style-type: none"> <li>(i) the major interest is, by virtue of paragraph 3(1) of Schedule 8, treated as if it were vested in B, or</li> <li>(ii) B is, by virtue of paragraph 28, treated as holding the</li> </ul> </li> </ul>	<p>Atodlen 5, tudalen 91, ar ôl llinell 8, mewnosoder—</p> <p>[ ] (1) Pan fo—</p> <ul style="list-style-type: none"> <li>(a) prif destun trafodiad tir ar ffurf buddiant ar wahân i brif fuddiant mewn annedd, a</li> <li>(b) is-baragraff (2) neu (3) yn gymwys mewn perthynas â’r trafodiad,</li> </ul> <p>yna, i osgoi unrhyw amheuaeth, effaith paragraff 28 o’r Atodlen hon neu, yn ôl y digwydd, paragraff 3(1) o Atodlen 8, yw fod prif destun y trafodiad i’w drin at ddibenion yr Atodlen hon fel pe bai ar ffurf prif fuddiant mewn annedd.</p> <p>(2) Mae’r is-baragraff hwn yn gymwys mewn perthynas â thrafodiad pan fo—</p> <ul style="list-style-type: none"> <li>(a) prif fuddiant yn yr annedd yn cael ei ddal mewn ymddiriedolaeth noeth ar gyfer buddiolwr (“B”),</li> <li>(b) holl fuddiant neu ran o fuddiant B yn yr annedd yn cael ei waredu,</li> <li>(c) yn union cyn y dyddiad y mae’r trafodiad yn cael effaith— <ul style="list-style-type: none"> <li>(i) mae’r prif fuddiant yn cael ei drin, yn rhinwedd paragraff 3(1) o Atodlen 8, fel pe bai wedi ei freinio yn B, neu</li> <li>(ii) mae B yn cael ei drin, yn rhinwedd paragraff 28, fel</li> </ul> </li> </ul>	<p>The purpose of this amendment is to insert a new paragraph into Schedule 5, clarifying the scope of major interest for the purposes of the Schedule.</p> <p>This amendment relates to transactions that consist solely of a transfer of an undivided beneficial interest under a bare trust or relevant settlement: i.e. where there is no change of legal owner, but where one of the beneficial owners of an undivided share in a property transfers their beneficial interest to a third party.</p> <p>The amendment confirms that such a transfer constitutes a transfer of a major interest for the purposes of the Schedule and such a transfer is within the scope of the Schedule.</p>

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	<p>major interest in the dwelling, and</p> <p>(d) immediately after the effective date of the transaction—</p> <p>(i) the major interest is, by virtue of paragraph 3(1) of Schedule 8, treated as if it were vested in the buyer, or</p> <p>(ii) the buyer is, by virtue of paragraph 28, treated as holding the major interest.</p> <p>(3) This sub-paragraph applies in relation to a transaction where—</p> <p>(a) a person (“B”) is a beneficiary under a settlement where a major interest in the dwelling forms part of the trust property,</p> <p>(b) under the terms of the settlement B is entitled to—</p> <p>(i) occupy the dwelling for life, or</p> <p>(i) income earned in respect of the dwelling,</p> <p>(c) there is a disposal of the whole or part of B’s interest in the dwelling,</p> <p>(d) immediately before the effective date of the transaction B is, by virtue of paragraph 28, treated as holding the major interest in the dwelling, and</p>	<p>pe bai’n dal y prif fuddiant yn yr annedd, a</p> <p>(d) yn union wedi’r dyddiad y mae’r trafodiad yn cael effaith—</p> <p>(i) mae’r prif fuddiant yn cael ei drin, yn rhinwedd paragraff 3(1) o Atodlen 8, fel pe bai wedi ei freinio yn y prynwr, neu</p> <p>(ii) mae’r prynwr yn cael ei drin, yn rhinwedd paragraff 28, fel pe bai’n dal y prif fuddiant.</p> <p>(3) Mae’r is-baragraff hwn yn gymwys mewn perthynas â thrafodiad pan fo—</p> <p>(a) person (“B”) yn fuddiolwr o dan setliad pan fo prif fuddiant yn yr annedd yn ffurfio rhan o eiddo’r ymddiriedolaeth,</p> <p>(b) gan B, o dan delerau’r setliad, hawl i—</p> <p>(i) meddiannu’r annedd am oes, neu</p> <p>(ii) incwm a enillir mewn cysylltiad â’r annedd,</p> <p>(c) holl fuddiant neu ran o fuddiant B yn yr annedd yn cael ei waredu,</p> <p>(d) yn union cyn y dyddiad y mae’r trafodiad yn cael effaith mae B yn</p>	



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	<p>(e) immediately after the effective date of the transaction the buyer is, by virtue of that paragraph, treated as holding the major interest.</p> <p>(4) In determining whether sub-paragraph (2) or (3) applies to a transaction, ignore paragraphs 29 and 34(5).’.</p>	<p>cael ei drin, yn rhinwedd paragraff 28, fel pe bai’n dal y prif fuddiant yn yr annedd, ac</p> <p>(e) yn union wedi’r dyddiad y mae’r trafodiad yn cael effaith mae’r prynwr yn cael ei drin, yn rhinwedd y paragraff hwnnw, fel pe bai’n dal y prif fuddiant.</p> <p>(4) Wrth bennu a yw is-baragraff (2) neu (3) yn gymwys i drafodiad, anwybydder paragraffau 29 a 34(5).’.</p>	
13	Schedule 5, page 91, line 18, leave out ‘But’.	Atodlen 5, tudalen 91, llinell 20, hepgorer ‘Ond’.	A technical amendment to improve the clarity of drafting.
14	<p>Schedule 5, page 91, after line 19, insert—</p> <p>‘(4) This paragraph does not apply where—</p> <p>(a) a person (“D”) acquires, holds or disposes of, a major interest in a dwelling in a child’s name or on the child’s behalf,</p> <p>(b) D does so in the exercise of powers conferred on D as the deputy of the child, and</p> <p>(c) D holds or, in the case of a disposal, held, that interest on trust for the child.</p> <p>(5) In sub-paragraph (<i>the first sub-paragraph to be inserted by this amendment</i>), “deputy” means—</p> <p>(a) a person appointed under section</p>	<p>Atodlen 5, tudalen 91, ar ôl llinell 21, mewnosoder—</p> <p>‘(4) Nid yw’r paragraff hwn yn gymwys pan fo—</p> <p>(a) person (“D”) yn caffael, yn dal neu’n gwaredu prif fuddiant mewn annedd yn enw plentyn neu ar ran y plentyn,</p> <p>(b) D yn gwneud hynny drwy arfer pwerau a roddir i D fel dirprwy i’r plentyn, ac</p> <p>(c) D yn dal y buddiant hwnnw ar ymddiriedolaeth ar gyfer y plentyn, neu yn achos gwaredu, wedi ei ddal ar ymddiriedolaeth ar gyfer y plentyn.</p> <p>(5) Yn is-baragraff (<i>yr is-baragraff cyntaf sy’n cael ei fewnosod gan y gwelliant hwn</i>),</p>	<p>The purpose of this amendment is to insert a new sub-paragraph into paragraph 29 of Schedule 5 on settlements and bare trusts.</p> <p>The effect of this amendment is to disapply the effect of paragraph 29(2) in circumstances where an incapacitated child’s interest is acquired, held on trust, or disposed of, by a deputy appointed under the Mental Capacity Act 2005 (or a person acting in an equivalent capacity outside Wales and England).</p> <p>This means that when determining whether the higher rate applies to such transactions, any interest held by the child’s parents in a separate property will be irrelevant. Conversely, any transaction by the parents of an incapacitated child in such circumstances will be considered independently of the child’s property interest.</p>

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	<p>16 of the Mental Capacity Act 2005 (c. 9), or</p> <p>(b) a person appointed to an equivalent position under the law of a country or territory outside England and Wales (and accordingly the reference to an interest being held on trust by such a person is to its being held on an equivalent basis under that law).’.</p>	<p>ystyr “dirprwy” yw—</p> <p>(a) person a benodir o dan adran 16 o Ddeddf Galluedd Meddyliol 2005 (p. 9), neu</p> <p>(b) person a benodir i swydd gyfatebol o dan gyfraith gwlad neu diriogaeth y tu allan i Gymru a Lloegr (ac felly mae’r cyfeiriad at fuddiant yn cael ei ddal ar ymddiriedolaeth gan berson o’r fath yn gyfeiriad at ei ddal ar sail gyfatebol o dan y gyfraith honno).’.</p>	
15	<p>Nid oes angen diwygio’r fersiwn Saesneg. There is no need to amend the English version.</p>	<p>Atodlen 5, tudalen 92, llinell 16, hepgorer ‘o’r Atodlen honno’ a mewnosoder ‘o Atodlen 10 (rhyddhadau cyllid eiddo arall)’.</p>	<p>A technical amendment to improve the clarity of drafting.</p>
16	<p>Nid oes angen diwygio’r fersiwn Saesneg. There is no need to amend the English version.</p>	<p>Atodlen 5, tudalen 92, llinell 20, hepgorer ‘o Atodlen 10 (rhyddhadau cyllid eiddo arall)’ a mewnosoder ‘o’r Atodlen honno’.</p>	<p>A technical amendment to improve the clarity of drafting.</p>
17	<p>Schedule 5, page 93, after line 2, insert—</p> <p>‘( ) Sub-paragraph (4)(b) and (c) do not apply if, on the effective date of the transaction referred to in paragraph 5 or 15, P and P’s spouse or civil partner are not living together (for the meaning of “living together”, see paragraph 25(3)).’.</p>	<p>Atodlen 5, tudalen 93, ar ôl llinell 2, mewnosoder—</p> <p>‘( ) Nid yw is-baragraff (4)(b) ac (c) yn gymwys os nad yw P a phriod neu bartner sifil P yn cydfyw (gweler paragraff 25(3) am ystyr “cydfyw”) ar y dyddiad y mae’r trafodiad y cyfeirir ato ym mharagraff 5 neu 15 yn cael effaith.’.</p>	<p>The purpose of this amendment is to insert a sub paragraph into paragraph 33 of Schedule 5 on inheritances.</p> <p>The effect of this amendment is to provide that spouses and civil partners who are no longer living together are not to have their respective interests aggregated for the purposes of establishing whether the £40,000 threshold is met.</p>
18	<p>Schedule 5, page 93, line 37, leave out ‘(3)(b)’ and insert ‘(4)(b)’.</p>	<p>Atodlen 5, tudalen 93, llinell 38, hepgorer ‘(3)(b)’ a mewnosoder ‘(4)(b)’.</p>	<p>A technical amendment to address an incorrect cross-reference.</p>

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19	Schedule 5, page 94, line 2, leave out '(3)(b)' and insert '(4)(b)'.	Atodlen 5, tudalen 94, llinell 2, hepgorer '(3)(b)' a mewnosoder '(4)(b)'.	A technical amendment to address an incorrect cross-reference.
20	Schedule 5, page 94, line 13, leave out 'But sub-paragraph (5)' and insert 'Sub-paragraph (5)(a)'.	Atodlen 5, tudalen 94, llinell 13, hepgorer 'Ond nid yw is-baragraff (5)' a mewnosoder 'Nid yw is-baragraff (5)(a)'.	A technical amendment to improve the clarity of drafting.
21	<p>Schedule 5, page 94, after line 14, insert—</p> <p>(7) Sub-paragraph (5) does not apply where—</p> <ul style="list-style-type: none"> <li>(a) a person (“D”) acquires, holds or disposes of, a major interest in a dwelling in a child’s name or on the child’s behalf,</li> <li>(b) D does so in the exercise of powers conferred on D as the deputy of the child, and</li> <li>(c) D holds or, in the case of a disposal, held, that interest on trust for the child.</li> </ul> <p>(8) In sub-paragraph (<i>the first sub-paragraph to be inserted by this amendment</i>), “deputy” means—</p> <ul style="list-style-type: none"> <li>(a) a person appointed under section 16 of the Mental Capacity Act 2005 (c. 9), or</li> <li>(b) a person appointed to an equivalent position under the law of a country or territory outside England and Wales (and accordingly the reference to an</li> </ul>	<p>Atodlen 5, tudalen 94, ar ôl llinell 14, mewnosoder—</p> <p>(7) Nid yw is-baragraff (5) yn gymwys pan fo—</p> <ul style="list-style-type: none"> <li>(a) person (“D”) yn caffael, yn dal neu’n gwaredu prif fuddiant mewn annedd yn enw plentyn neu ar ran y plentyn,</li> <li>(b) D yn gwneud hynny drwy arfer pwerau a roddir i D fel dirprwy’r plentyn, ac</li> <li>(c) D yn dal y buddiant hwnnw ar ymddiriedolaeth ar gyfer y plentyn neu, yn achos gwaredu, wedi ei ddal ar ymddiriedolaeth ar gyfer y plentyn.</li> </ul> <p>(8) Yn is-baragraff (<i>yr is-baragraff cyntaf sy’n cael ei fewnosod gan y gwelliant hwn</i>), ystyr “dirprwy” yw—</p> <ul style="list-style-type: none"> <li>(a) person a benodir o dan adran 16 o Ddeddf Galluedd Meddylol 2005 (p. 9), neu</li> <li>(b) person a benodir i swydd gyfatebol o dan gyfraith gwlad neu diriogaeth y tu allan i Gymru a Lloegr (ac felly</li> </ul>	<p>The purpose of this amendment is to insert new sub-paragraph into paragraph 34 of Schedule 5. This amendment is linked to amendment 14 and has the same effect as that amendment in relation to interests held outside Wales.</p>

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	interest being held on trust by such a person is to its being held on an equivalent basis under that law).’.	mae'r cyfeiriad at fuddiant yn cael ei ddal ar ymddiriedolaeth gan berson o'r fath yn gyfeiriad at ei ddal ar sail gyfatebol o dan y gyfraith honno).’.	
22	Schedule 7, page 128, line 17, leave out ‘, 29’.	Atodlen 7, tudalen 128, llinell 18, hepgorer ‘, 29’.	This amendment is consequential on amendment 23.
23	Schedule 7, page 128, leave out lines 21 to 23.	Atodlen 7, tudalen 128, hepgorer llinellau 23 hyd at 25.	A technical amendment to improve the clarity of drafting.
24	Schedule 13, page 162, line 17, leave out ‘10’ and insert ‘14’.	Atodlen 13, tudalen 162, llinell 11, hepgorer ‘10’ a mewnosoder ‘14’.	A technical amendment to address an incorrect cross-reference.
25	Schedule 20, page 210, line 23, after ‘or’, insert ‘county’.	Atodlen 20, tudalen 210, llinell 24, ar ôl ‘bwrdeistref’, mewnosoder ‘sirol’.	A technical amendment to improve the clarity of drafting.
26	Schedule 21, page 212, line 31, leave out ‘borough council constituted under section 21 of the Local Government Act 1972 Act’ and insert ‘county borough council constituted under section 21 of the Local Government Act 1972’.	Atodlen 21, tudalen 212, llinell 33, ar ôl ‘bwrdeistref’, mewnosoder ‘sirol’.	A technical amendment to improve the clarity of drafting.
27	Schedule 22, page 215, line 9, leave out ‘, “proposed highway”, and “trunk road” have the meanings given by section 329(1) of the Highways Act 1980 (c. 66)’ and insert—  (“priffordd”) has the meaning given by section 328 of the Highways Act 1980 (c. 66);  “proposed highway” (“priffordd	Atodlen 22, tudalen 215, llinell 9, hepgorer “priffordd”, “priffordd arfaethedig” a “cefnffordd” yr ystyron a roddir i “highway”, “proposed highway”, a “trunk road” gan adran 329(1) o Ddeddf Priffyrdd 1980 (p. 66)’ a mewnosoder—  “cefnffordd” yr ystyr a roddir i “trunk road” gan adran 329(1) o Ddeddf Priffyrdd 1980 (p. 66);	A technical amendment to address an incorrect reference.

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	<p>arfaethedig”) has the meaning given by section 329(1) of that Act;</p> <p>“trunk road” (“cefnffordd”) has the meaning given by section 329(1) of that Act’.</p>	<p>mae i “priffordd” yr ystyr a roddir i “highway” gan adran 328 o’r Ddeddf honno;</p> <p>mae i “priffordd arfaethedig” yr ystyr a roddir i “proposed highway” gan adran 329(1) o’r Ddeddf honno’.</p>	
28	Schedule 23, page 238, line 9, leave out ‘157(1)(b)’ and insert ‘157A’.	Atodlen 23, tudalen 238, llinell 9, hepgorer ‘157(1)(b)’ a mewnosoder ‘157A’.	A technical amendment to address an incorrect reference.