

HYSBYSIAD YNGHYLCH GWELLIANNAU NOTICE OF AMENDMENTS

Cyflwynwyd ar 21 Mawrth 2017
Tabled on 21 March 2017

Bil Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Bill

Nick Ramsay

32

Section 9, page 5, after line 8, insert –

‘() Apportionment on a just and reasonable basis is to reflect the surface areas in Wales and England as shown on digital maps prepared by the Chief Land Registrar.’.

Adran 9, tudalen 5, ar ôl llinell 8, mewnosoder –

‘() Mae dosraniad ar sail deg a rhesymol i adlewyrchu’r arwynebeddau yng Nghymru a Lloegr fel y’u dangosir ar fapiau digidol a baratoir gan y Prif Gofrestrydd Tir.’.

Nick Ramsay

33

Section 24, page 13, after line 9, insert –

‘() Regulations under this section may not come into force before 1 April 2019.

() Until regulations under this section come into force, the tax bands and tax rates applicable to land transaction tax are those applicable to stamp duty land tax under the Finance Act 2003.’.

Adran 24, tudalen 13, ar ôl llinell 10, mewnosoder –

‘() Ni chaniateir i reoliadau o dan yr adran hon ddod i rym cyn 1 Ebrill 2019.



- () Nes bod rheoliadau o dan yr adran hon yn dod i rym, y bandiau treth a'r cyfraddau treth sy'n gymwys i dreth trafodiadau tir yw'r rheini sy'n gymwys i dreth dir y dreth stamp o dan Ddeddf Cyllid 2003.'

Nick Ramsay 34

Page 48, after line 25, insert a new section –

[] Guidance

The Welsh Ministers may issue guidance to the WRA as to the adoption of best practice in the administration of land transaction tax.'

Tudalen 48, ar ôl llinell 24, mewnosoder adran newydd –

[] Canllawiau

Caiff Gweinidogion Cymru ddyroddi canllawiau i ACC o ran mabwysiadu arfer gorau wrth weinyddu treth trafodiadau tir.'

Mark Reckless 35

Section 9, page 5, after line 3, insert –

- '() The transaction is to be treated by the buyer as a single transaction to which this Act applies and a nil return may therefore be made to Her Majesty's Revenue and Customs in relation to stamp duty land tax.'

Adran 9, tudalen 5, ar ôl llinell 3, mewnosoder –

- '() Mae'r trafodiad i'w drin gan y prynwr fel un trafodiad y mae'r Ddeddf hon yn gymwys iddo ac felly caniateir dychwelyd ffurflen dim trafodiad i Gyllid a Thollau Ei Mawrhydi mewn perthynas â threth dir y dreth stamp.'

Mark Reckless 36

Section 9, page 5, after line 8, insert –

- '() The apportionment required under subsection (3) is to be considered just and reasonable if the apportionment is –
- (a) on a 50/50 basis, or
 - (b) based on the proportions of the total land area that is in Wales and in England.'

Adran 9, tudalen 5, ar ôl llinell 8, mewnosoder –



- (i) Mae'r dosraniad sy'n ofynnol o dan is-adran (3) i'w ystyried yn deg a rhesymol os yw'r dosraniad –
- (a) ar sail 50/50, neu
 - (b) yn seiliedig ar y cyfrannau o gyfanswm arwynebedd y tir sydd yng Nghymru ac yn Lloegr.

Mark Reckless 37

Section 9, page 5, line 8, after 'basis', insert 'by the WRA and payment made by it to Her Majesty's Revenue and Customs of the apportioned sum relating to the English transaction'.

Adran 9, tudalen 5, llinell 8, ar ôl 'rhesymol', mewnosoder 'gan ACC ac mae'r swm a ddosrannwyd i'r trafodiad yn Lloegr i gael ei dalu ganddo i Gyllid a Thollau Ei Mawrthydi'.

Mark Reckless 38

Page 13, after line 3, insert a new section –

[] Tax rates and bands

- (1) The tax bands and percentage tax rates for each band applicable in the case of the following types of chargeable transactions –
- (a) residential property transactions,
 - (b) non-residential property transactions
- are as set out in Tables A and B below.
- (2) Table A applies if the relevant land consists entirely of residential property –

TABLE A: RESIDENTIAL

Part of relevant consideration	Rate
So much as does not exceed £125,000	0%
So much as exceeds £125,000 but does not exceed £250,000	2%
So much as exceeds £250,000 but does not exceed £925,000	5%
So much as exceeds £925,000 but does not exceed £1,500,000	10%
The remainder (if any)	12%

- (3) Table B applies if the relevant land consists of or includes land that is not residential property –

TABLE B: NON-RESIDENTIAL OR MIXED



Relevant consideration	Percentage
So much as does not exceed £150,000	0%
So much as exceeds £150,000 but does not exceed £250,000	2%
The remainder (if any)	5%

- (4) The additional rate applicable to higher rates residential property transactions is 3% of the chargeable consideration.'

Tudalen 13, ar ôl llinell 3, mewnosoder adran newydd –

[] Cyfraddau a bandiau treth

- (1) Mae'r bandiau treth a'r cyfraddau treth canrannol ar gyfer pob band sy'n gymwys yn achos y mathau o drafodiadau trethadwy a ganlyn –
- (a) trafodiadau eiddo preswyl,
 - (b) trafodiadau eiddo amhreswyl
- fel y maent wedi eu nodi yn Nhablau A a B isod.
- (2) Mae Tabl A yn gymwys os mai eiddo preswyl sydd ar y tir perthnasol, a hynny'n unig:

TABL A: PRESWYL

Rhan o'r gydnabyddiaeth berthnasol	Cyfradd
Yr hyn nad yw'n fwy na £125,000	0%
Yr hyn sy'n fwy na £125,000 ond nad yw'n fwy na £250,000	2%
Yr hyn sy'n fwy na £250,000 ond nad yw'n fwy na £925,000	5%
Yr hyn sy'n fwy na £925,000 ond nad yw'n fwy na £1,500,000	10%
Y gweddill (os o gwbl)	12%

- (3) Mae Tabl B yn gymwys os yw'r tir perthnasol yn dir nad yw'n eiddo preswyl neu os yw'n cynnwys tir o'r fath:

TABL B: AMHRESWYL NEU GYMYSG

Cydnabyddiaeth berthnasol	Canran
Yr hyn nad yw'n fwy na £150,000	0%
Yr hyn sy'n fwy na £150,000 ond nad yw'n fwy na £250,000	2%
Y gweddill (os o gwbl)	5%



- (4) Y gyfradd ychwanegol sy'n gymwys i drafodiadau eiddo preswyl cyfraddau uwch yw 3% o'r gydnabyddiaeth drethadwy.'

Mark Reckless 39

Section 24, page 13, line 5, leave out 'must by regulations specify the tax bands and percentage tax rates' and insert 'may by regulations amend the tax bands and percentage tax rates set out in section [section to be inserted by amendment 38]'

Adran 24, tudalen 13, llinell 5, hepgorer 'Rhaid i Weinidogion Cymru bennu drwy reoliadau y bandiau treth a'r cyfraddau treth canrannol' a mewnosoder 'Caiff Gweinidogion Cymru ddiwygio drwy reoliadau y bandiau treth a'r cyfraddau treth canrannol a nodir yn adran [yr adran sy'n cael ei mewnosod gan welliant 38]'

Mark Reckless 40

Section 24, page 13, line 12, leave out 'must' and insert 'may'.

Adran 24, tudalen 13, llinell 14, hepgorer 'Rhaid i reoliadau' a mewnosoder 'Caiff rheoliadau'.

Mark Reckless 41

Section 25, page 14, leave out line 20.

Adran 25, tudalen 14, hepgorer llinell 23.

Mark Reckless 42

Section 25, page 14, line 28, leave out 'the second or subsequent'.

Adran 25, tudalen 14, llinell 31, hepgorer 'yr ail reoliadau neu reoliadau dilynol' a mewnosoder 'rheoliadau'.

