

LANDFILL DISPOSALS TAX (WALES) BILL – STAGE 3 GOVERNMENT AMENDMENTS

This table provides information about the amendments tabled in the name of Mark Drakeford AM on 9 June 2017.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
1	Long title, page 1, line 2, after 'material', insert 'as waste'.	Teitl hir, tudalen 1, llinell 2, ar ôl 'deunydd', mewnosoder 'fel gwastraff'.	This is a technical amendment. The purpose of this amendment is to insert the term "as waste" into the long title of the Bill to ensure consistency in language between the title and the definition of a landfill disposal at section 94.
2	Section 1, page 2, after line 9, insert – () Part 5 also makes provision for a Landfill Disposals Tax Communities Scheme.'	Adran 1, tudalen 2, ar ôl llinell 10, mewnosoder – () Mae Rhan 5 hefyd yn gwneud darpariaeth ar gyfer Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi.'	This is a technical amendment to update the overview section to reflect the amendments made to place the Landfill Disposals Tax Communities Scheme provisions at section 90 during stage 2. The effect of this amendment is that the Landfill Disposals Tax Communities Scheme is referenced in the overview section, following the insertion of section 90 at Stage 2.
3	Section 8, page 4, line 25, leave out '54(3)(f)' and insert '54'.	Adran 8, tudalen 4, llinell 27, hepgorer '54(3)(f)' a mewnosoder '54'.	This is a technical amendment. The purpose of this amendment is to change a reference from section 54(3)(f) to section 54. This ensures the accurate signposting to the whole of section 54 at section 8.
4	Section 12, page 6, line 10, leave out 'conditions' and insert 'a condition'.	Adran 12, tudalen 6, llinell 10, hepgorer 'amodau' a mewnosoder 'amod'.	This is a technical amendment. The purpose of this amendment is to make a grammatical correction so as to refer to a singular condition in the bracketed example.
5	Section 15, page 7, line 16, after 'in' at the first place where it appears, insert 'the Table in'.	Adran 15, tudalen 7, llinell 17, ar ôl 'yn', mewnosoder 'y Tabl yn'.	This is a technical amendment. The purpose of this amendment is to insert a reference to the Table in Schedule 1 (which was inserted by an amendment at stage 2), so that the reference at Requirement 2 is consistent with the reference at Requirement 1 above.

6	Section 15, page 7, line 21, leave out 'material' and insert 'kind required'.	Adran 15, tudalen 7, llinell 23, hepgorer 'deunydd' a mewnosoder 'math sy'n ofynnol'.	<p>This is a technical amendment. The purpose of this amendment is to clarify the drafting by removing the reference to 'material' and replacing it with the 'kind required'.</p> <p>The effect of this amendment is to make it clear that where materials require a written description under section 34(1)(c)(ii) of the Environmental Protection Act 1990, that the written description of the material must be of the kind required by that Act.</p>
7	Section 15, page 7, line 22, after 'required', insert 'by virtue of that section'.	Adran 15, tudalen 7, llinell 24, ar ôl 'ofynnol', mewnosoder 'yn rhinwedd yr adran honno'.	<p>This is a technical amendment. The purpose of this amendment is to clarify the drafting, by inserting a cross reference in (b) to the Environmental Protection Act 1990 as specified in (a).</p> <p>The effect of this amendment is to make it clear only where that Act does not require a written description of the material, other evidence may be used to determine whether requirements 1 and 2 are met.</p>
8	Section 16, page 8, line 3, leave out 'mixture' and insert 'kind required'.	Adran 16, tudalen 8, llinell 3, hepgorer 'cymysgedd' a mewnosoder 'math sy'n ofynnol'.	<p>This is a technical amendment. The purpose of this amendment is to clarify the drafting by removing the reference to 'material' and replacing it with the 'kind required'.</p> <p>The effect of this amendment is to make it clear that where materials require a written description under section 34(1)(c)(ii) of the Environmental Protection Act 1990, that the written description of the material must be of the kind required by that Act.</p>

9	Section 16, page 8, line 4, after 'required', insert 'by virtue of that section'.	Adran 16, tudalen 8, llinell 4, ar ôl 'ofynnol', mewnosoder 'yn rhinwedd yr adran honno'.	This is a technical amendment. The purpose of this amendment is to clarify the drafting, by inserting a cross reference in (b) to the Environmental Protection Act 1990 as specified in (a). The effect of this amendment is to make it clear only where that Act does not require a written description of the material, other evidence may be used to determine whether requirements 1 and 2 are met.
10	Section 17, page 9, line 11, leave out 'provide, in respect of a qualifying mixture of materials that consists entirely of fines' and insert – 'prescribe requirements that must be met (in addition to requirements 1 to 6 in section 16) in order for a mixture of materials consisting entirely of fines to be treated as a qualifying mixture of materials. (j) The regulations may provide (among other things)'.	Adran 17, tudalen 9, llinell 11, hepgorer 'ddarparu fel a ganlyn mewn cysylltiad â chymysgedd cymwys o ddeunyddiau sy'n gyfan gwbl ar ffurf gronynnau mân' a mewnosoder - 'ragnodi gofynion y mae'n rhaid eu bodloni (yn ychwanegol at ofynion 1 i 6 yn adran 16) er mwyn i gymysgedd o ddeunyddiau sy'n cynnwys dim ond gronynnau mân gael ei drin fel cymysgedd cymwys o ddeunyddiau. (j) Caiff y rheoliadau ddarparu (ymysg pethau eraill) bod'.	The purpose of this amendment is to provide that regulations may prescribe requirements (in addition to those set out at requirements 1-6 of section 16) that need to be met in order for a mixture of fines to be treated as a qualifying mixture of materials and to introduce what (among other things) the regulations may include. The effect of this amendment is to empower Welsh Ministers to make regulations that prescribe requirements (in addition to those set out at requirements 1-6 of section 16) that need to be met in order for a mixture of fines to be treated as a qualifying mixture of materials. Further, the effect of this amendment is to introduce a non-exhaustive list of matters that regulations made under subsection (1) may cover.
11	Section 17, page 9, line 21, leave out – 'make provision under subsection (1)(e), regulations may also— (a) require the operator of an authorised landfill site to carry out the prescribed test on mixtures of fines that are to be disposed of as qualifying mixtures of materials at the site; (b) specify when the operator must do so;	Adran 17, tudalen 9, llinell 23, hepgorer – 'fo rheoliadau yn gwneud darpariaeth o dan is-adran (1)(e), caiff rheoliadau hefyd— (a) ei gwneud yn ofynnol i weithredwr safle tirlenwi awdurdodedig gynnal y prawf rhagnodedig ar gymysgeddau o ronynnau mân sydd i'w gwaredu ar y safle fel cymysgeddau cymwys o ddeunyddiau; (b) pennu pryd y mae'n rhaid i'r gweithredwr	The purpose of this amendment is to update the existing subsection (2) so as to list what connected provision can be made by regulations that provide a mixture must give a prescribed result if subjected to a prescribed test. Further, the purpose of this amendment is to provide that those regulations can make provision for penalties and/or reviews and appeals. The amendment also allows regulations made under section 17 (other than those provisions

	<p>(c) give WRA power to direct the operator of an authorised landfill site to carry out the prescribed test on all mixtures of fines that are to be disposed of as qualifying mixtures of materials at the site, or to carry out the prescribed test on mixtures of fines identified in the direction;</p> <p>(d) require the operator of an authorised landfill site to—</p> <p>(i) notify WRA of any mixture of fines that fails the prescribed test, and</p> <p>(ii) provide prescribed details of the test results;</p> <p>(e) provide that where the operator of an authorised landfill site fails to comply with a requirement imposed by or under the regulations in relation to the prescribed test—</p> <p>(i) a prescribed mixture of fines is not to be treated as a qualifying mixture of materials, or</p> <p>(ii) mixtures of fines disposed of at the site during a prescribed period are not to be treated as qualifying mixtures of materials.’</p> <p>and insert –</p> <p>‘are made under subsection (<i>[subsection to be inserted by amendment 10]</i>)(e), regulations may also make connected provision, including (among other things) provision—</p> <p>(a) requiring the operator of an authorised landfill site to carry out the prescribed test (“the test”) on prescribed mixtures of fines;</p>	<p>wneud hynny;</p> <p>(c) rhoi pŵer i ACC gyfarwyddo gweithredwr safle tirlenwi awdurdodedig i gynnal y prawf rhagnodedig ar yr holl gymysgeddau o ronynnau mân sydd i’w gwaredu ar y safle fel cymysgeddau cymwys o ddeunyddiau, neu i gynnal y prawf rhagnodedig ar gymysgeddau o ronynnau mân a ddynodir yn y cyfarwyddyd;</p> <p>(d) ei gwneud yn ofynnol i weithredwr safle tirlenwi awdurdodedig—</p> <p>(i) hysbysu ACC am unrhyw gymysgedd o ronynnau mân sy’n methu’r prawf rhagnodedig, a</p> <p>(ii) darparu manylion rhagnodedig am ganlyniadau’r prawf;</p> <p>(e) darparu, pan fo gweithredwr safle tirlenwi awdurdodedig yn methu â chydymffurfio â gofyniad a osodir gan y rheoliadau, neu oddi tanynt, mewn perthynas â’r prawf rhagnodedig—</p> <p>(i) nad yw cymysgedd rhagnodedig o ronynnau mân i’w drin fel cymysgedd cymwys o ddeunyddiau, neu</p> <p>(ii) nad yw cymysgeddau o ronynnau mân a waredir ar y safle yn ystod cyfnod rhagnodedig i’w trin fel cymysgeddau cymwys o ddeunyddiau.’</p> <p>a mewnosoder –</p> <p>‘wneir rheoliadau o dan is-adran (<i>[yr is-adran sy’n cael mewnosod gan welliant 10]</i>)(e), caiff rheoliadau hefyd wneud darpariaeth</p>	<p>imposing duties or conferring powers on WRA) to be made by reference to matters specified in a WRA notice.</p> <p>The effect of this amendment is to provide a non-exhaustive list of connected provision that can be made by regulations that provide a mixture must give a prescribed result if subjected to a prescribed test.</p> <p>In addition, the effect of this amendment is to allow provision to be made for penalties and/or reviews and appeals when regulations are made in connection with regulations that provide a mixture must give a prescribed result if subjected to a prescribed test.</p> <p>Further, the effect of this amendment is to allow regulations made under section 17 to make provision by reference to matters specified in a WRA notice, unless the regulations are imposing duties or conferring powers on WRA.</p>
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	<p>(b) specifying when the operator must do so;</p> <p>(c) enabling WRA—</p> <ul style="list-style-type: none"> (i) to direct the operator to carry out the test on all mixtures of fines brought onto the site, or on particular descriptions of those mixtures of fines; (ii) to carry out the test itself on any mixture of fines brought onto the site; <p>(d) requiring the operator and WRA—</p> <ul style="list-style-type: none"> (i) to keep prescribed evidence in connection with the test, and (ii) to preserve it for a prescribed period; <p>(e) requiring the operator to provide prescribed information to WRA in connection with the test—</p> <ul style="list-style-type: none"> (i) at prescribed intervals; (ii) in the prescribed form and manner; <p>(f) requiring or permitting the operator to take prescribed steps if a mixture of fines fails the test;</p> <p>(g) prohibiting prescribed mixtures of fines from being treated as qualifying mixtures of materials in prescribed circumstances.</p> <p>(3) Regulations under subsection (2) may make provision for—</p> <ul style="list-style-type: none"> (a) penalties, or (b) reviews and appeals, <p>in connection with any provision made under that subsection; and where they do so, they may amend or apply (with or without modifications) any enactment relating to the tax.</p>	<p>gysylltiedig, gan gynnwys (ymysg pethau eraill) ddarpariaeth—</p> <ul style="list-style-type: none"> (a) sy'n ei gwneud yn ofynnol i weithredwr safle tirlenwi awdurdodedig gynnal y prawf rhagnodedig ("y prawf") ar gymysgeddau rhagnodedig o ronynnau mân; (b) sy'n pennu pryd y mae'n rhaid i'r gweithredwr wneud hynny; <p>(c) sy'n galluogi ACC—</p> <ul style="list-style-type: none"> (i) i gyfarwyddo'r gweithredwr i gynnal y prawf ar bob cymysgedd o ronynnau mân a ddygir ar y safle, neu ar ddisgrifiadau penodol o'r cymysgeddau hynny o ronynnau mân; (ii) i gynnal y prawf ei hun ar unrhyw gymysgedd o ronynnau mân a ddygir ar y safle; <p>(d) sy'n ei gwneud yn ofynnol i ACC a'r gweithredwr—</p> <ul style="list-style-type: none"> (i) cadw tystiolaeth ragnodedig mewn cysylltiad â'r prawf; a (ii) ei storio'n ddiogel am gyfnod rhagnodedig; <p>(e) sy'n ei gwneud yn ofynnol i'r gweithredwr ddarparu gwybodaeth ragnodedig i ACC mewn cysylltiad â'r prawf—</p> <ul style="list-style-type: none"> (i) ar gyfnodau rhagnodedig, a (ii) yn y ffurf a'r modd rhagnodedig; <p>(f) sy'n ei gwneud yn ofynnol neu'n caniatáu i'r gweithredwr gymryd camau rhagnodedig os yw cymysgedd o ronynnau mân yn methu'r prawf;</p>	
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	<p>(4) Any regulations under this section, other than regulations conferring powers or imposing duties on WRA, may make provision by reference to things specified in a notice published by WRA (and not withdrawn by a subsequent published notice).’.</p>	<p>(g) sy’n gwahardd cymysgeddau rhagnodedig o ronynnau mân rhag cael eu trin fel cymysgeddau cymwys o ddeunyddiau mewn amgylchiadau rhagnodedig.</p> <p>(3) Caiff rheoliadau o dan is-adran (2) wneud darpariaeth ar gyfer—</p> <p>(a) cosbau, neu</p> <p>(b) adolygiadau ac apelau,</p> <p>mewn cysylltiad ag unrhyw ddarpariaeth a wneir o dan yr is-adran honno; a phan fyddant yn gwneud hynny, cânt ddiwygio neu gymhwyso (gydag addasiadau neu hebddynt) unrhyw ddeddfiad sy’n ymwneud â’r dreth.</p> <p>(4) Caiff unrhyw reoliadau o dan yr adran hon, ac eithrio rheoliadau sy’n rhoi pwerau i ACC neu’n gosod dyletswyddau arno, wneud darpariaeth drwy gyfeirio at bethau a bennir mewn hysbysiad a gyhoeddwyd gan ACC (ac nad yw wedi ei dynnu’n ôl drwy hysbysiad a gyhoeddwyd wedi hynny).’.</p>	
12	<p>Section 18, page 10, line 15, leave out ‘of an authorised landfill site’.</p>	<p>Adran 18, tudalen 10, llinell 14, hepgorer ‘weithredwr safle tirlenwi awdurdodedig’ a mewnosoder ‘y gweithredwr’.</p>	<p>This is a technical amendment, The purpose of this amendment is to ensure consistency in language used in section 18.</p>
13	<p>Section 18, page 10, after line 17, insert –</p> <p>(3) Where—</p> <p>(a) no tax return has been made in respect of the disposal, and</p> <p>(b) WRA –</p> <p>(i) calculates the taxable weight of the material, and</p> <p>(ii) applies the result in issuing a notice to</p>	<p>Adran 18, tudalen 10, ar ôl llinell 15, mewnosoder –</p> <p>(3) Pwysau trethadwy’r deunydd at ddibenion adran 14(2) a (5)—</p> <p>(a) pan na fo ffurflen dreth wedi ei dychwelyd mewn cysylltiad â’r gwarediad, a</p> <p>(b) pan fo ACC—</p> <p>(i) yn cyfrifo pwysau trethadwy’r deunydd,</p> <p>a</p> <p>(ii) yn cymhwyso’r canlyniad wrth ddyroddi</p>	<p>The purpose of this amendment is to insert a new subsection in relation to the calculation of the taxable weight of material in a taxable disposal.</p> <p>The effect of this amendment is to specify the taxable weight that applies for the purposes of section 14(2) and (5) of the Bill.</p>

	<p>the operator in respect of the disposal, the taxable weight of the material for the purposes of section 14(2) and (5) is the taxable weight calculated by WRA, unless the operator subsequently takes the steps set out in subsection (<i>[the second subsection to be inserted by this amendment]</i>).</p> <p>(4) Where the operator—</p> <p>(a) calculates the taxable weight of the material, and</p> <p>(b) applies the result in making or amending a tax return in respect of the disposal, the taxable weight of the material for the purposes of section 14(2) and (5) is the taxable weight calculated by the operator, unless WRA subsequently takes the steps set out in subsection (<i>[the third subsection to be inserted by this amendment]</i>).</p> <p>(5) Where WRA—</p> <p>(a) subsequently calculates the taxable weight of the material after a tax return has been made in respect of the disposal, and</p> <p>(b) applies the result in issuing a notice to the operator in respect of the disposal, the taxable weight of the material for the purposes of section 14(2) and (5) is the taxable weight calculated by WRA, unless the operator subsequently takes the steps set out in subsection (<i>[the second subsection to be inserted by this amendment]</i>).</p>	<p>hysbysiad i'r gweithredwr mewn cysylltiad â'r gwarediad,</p> <p>yw'r pwysau trethadwy a gyfrifir gan ACC, oni bai bod y gweithredwr yn cymryd y camau a nodir yn is-adran (<i>yr ail is-adran sy'n cael ei mewnosod gan yr gwelliant hwn</i>) wedi hynny.</p> <p>(4) Pan fo'r gweithredwr—</p> <p>(a) yn cyfrifo pwysau trethadwy'r deunydd, a</p> <p>(b) yn cymhwyso'r canlyniad wrth ddychwelyd neu ddiwygio ffurflen dreth mewn cysylltiad â'r gwarediad,</p> <p>pwysau trethadwy'r deunydd at ddibenion adran 14(2) a (5) yw'r pwysau trethadwy a gyfrifir gan y gweithredwr, oni bai bod ACC yn cymryd y camau a nodir yn is-adran (<i>[y drydedd is-adran sydd i'w mewnosod gan yr gwelliant hwn]</i>) wedi hynny.</p> <p>(5) Pan fo ACC—</p> <p>(a) yn cyfrifo pwysau trethadwy'r deunydd ar ôl i ffurflen dreth gael ei dychwelyd mewn cysylltiad â'r gwarediad, a</p> <p>(b) yn cymhwyso'r canlyniad wrth ddyroddi hysbysiad i'r gweithredwr mewn cysylltiad â'r gwarediad,</p> <p>pwysau trethadwy'r deunydd at ddibenion adran 14(2) a (5) yw'r pwysau trethadwy a gyfrifir gan ACC, oni bai bod y gweithredwr yn cymryd y camau a nodir yn is-adran (<i>yr ail is-adran sy'n cael ei mewnosod gan yr gwelliant hwn</i>) wedi hynny.'</p>	
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14	Section 21, page 12, line 7, leave out 'conditions' at the second place where it appears and insert 'a condition'.	Adran 21, tudalen 12, llinell 7, hepgorer 'amodau' yn yr ail le y mae'n ymddangos a mewnosoder 'amod'.	This is a technical amendment. The purpose of this amendment is to make a grammatical correction so as to refer to a singular condition in the bracketed example.
15	Section 21, page 12, line 15, leave out 'and'.	Adran 21, tudalen 12, llinell 16, hepgorer 'a'.	This is a technical amendment. The purpose of this amendment is ensure that WRA can specify either the form of a water discount record or the information required in it, without being compelled to specify both.
16	Section 21, page 12, line 21, leave out subsection (9).	Adran 21, tudalen 12, llinell 22, hepgorer is-adran (9).	The purpose of this amendment is to remove subsection (9) in section 21. This amendment is consequential on amendment 18.
17	Section 24, page 13, line 25, leave out '59 of Schedule 22' and insert '62 of Schedule 23'.	Adran 24, tudalen 13, llinell 29, hepgorer '59 o Atodlen 22' a mewnosoder '62 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
18	<p>Page 13, after line 28, insert a new section –</p> <p>[] Power to modify provision relating to taxable weight of material</p> <p>Regulations may add to, repeal or otherwise amend any provision in this Act relating to the taxable weight of the material in a taxable disposal made at an authorised landfill site (including provision relating to the application of a discount in respect of water present in the material).’.</p>	<p>Tudalen 13, ar ôl llinell 32, mewnosoder adran newydd –</p> <p>[] Pŵer i addasu darpariaeth sy'n ymwneud â phwysau trethadwy deunydd</p> <p>Caiff rheoliadau ychwanegu at unrhyw ddarpariaeth yn y Ddeddf hon sy'n ymwneud â phwysau trethadwy'r deunydd mewn gwarediad trethadwy a wneir ar safle tirlenwi awdurdodedig (gan gynnwys darpariaeth sy'n ymwneud â chymhwyso digownt mewn cysylltiad â dŵr sydd yn y deunydd), ei diddymu neu ei diwygio fel arall.’.</p>	<p>The purpose of this amendment is to insert a new section in relation to the power to modify the provisions relating to the taxable weight of material.</p> <p>The effect of this amendment is that the Welsh Ministers will have the power to modify by regulations, provisions relating to the taxable weight of material. This includes the power to make provision relating to water discount (as set out in section 21(9) of the Bill but amendment G above proposes to remove.)</p>

19	Section 28, page 15, line 15, leave out 'conditions' at the second place where it appears and insert 'a condition'.	Adran 28, tudalen 15, llinell 16, hepgorer 'amodau' yn yr ail le y mae'n ymddangos a mewnosoder 'amod'.	This is a technical amendment. The purpose of this amendment is to make a grammatical correction so as to refer to a singular condition in the bracketed example.
20	Section 32, page 17, line 7, leave out 'conditions' and insert 'a condition'.	Adran 32, tudalen 17, llinell 7, hepgorer 'amodau' a mewnosoder 'amod'.	This is a technical amendment. The purpose of this amendment is to make a grammatical correction so as to refer to a singular condition in the bracketed example.
21	<p>Section 38, page 19, line 11, leave out – 'last working day of the month following that in which the accounting period ends (referred to as the "filing date" for the return).</p> <p>(4) The first accounting period is—</p> <p>(a) in the case of a person who is registered, the period—</p> <p>(i) beginning with the day on which the person begins to carry out taxable operations, and</p> <p>(ii) ending with a day specified in a notice issued by WRA to the person;</p> <p>(b) in the case of a person who is not registered, the period—</p> <p>(i) beginning with the day on which the person begins to carry out taxable operations, and</p> <p>(ii) ending with the end of the calendar quarter in which the person begins to carry out taxable operations.</p> <p>(5) The subsequent accounting periods are—</p> <p>(a) in the case of a person who is registered, each subsequent period of 3 months in which the person carries out taxable operations;</p> <p>(b) in the case of a person who is not registered,</p>	<p>Adran 38, tudalen 19, llinell 12, hepgorer – 'ddiwrnod gwaith olaf y mis sy'n dilyn y mis y daw'r cyfnod cyfrifyddu i ben ynddo (y cyfeirir ato fel "dyddiad ffeilio" y ffurflen dreth) neu cyn hynny.</p> <p>(4) Y cyfnod cyfrifyddu cyntaf yw—</p> <p>(a) yn achos person cofrestredig, y cyfnod—</p> <p>(i) sy'n dechrau â'r diwrnod y mae'r person yn dechrau cyflawni gweithrediadau trethadwy, a</p> <p>(ii) sy'n dod i ben â diwrnod a bennir mewn hysbysiad a ddyroddir gan ACC i'r person;</p> <p>(b) yn achos person nad yw'n gofrestredig, y cyfnod—</p> <p>(i) sy'n dechrau â'r diwrnod y mae'r person yn dechrau cyflawni gweithrediadau trethadwy, a</p> <p>(ii) sy'n dod i ben â diwedd y chwarter calendr y mae'r person yn dechrau cyflawni gweithrediadau trethadwy ynddo.</p> <p>(5) Y cyfnodau cyfrifyddu dilynol yw—</p> <p>(a) yn achos person cofrestredig, pob cyfnod</p>	<p>This is a technical amendment. The purpose of this amendment is to amend section 38 in order to:</p> <p>(a) clarify the filing date and accounting periods that apply to operators of authorised landfill sites; and</p> <p>(b) ensure that operators do not have to account for a taxable disposal which they have already accounted for.</p> <p>The effect of this amendment is that where a filing date or an accounting period is varied, the filing date or accounting period which applies is that which is specified in the notice that makes the variation (or where more than one variation is made, the filing date or accounting period specified in the notice that makes the last variation). Further, this amendment also ensures that where an unregistered operator becomes registered, they will not have to account for those disposals which they have already accounted for during their first accounting period.</p>

	<p>each subsequent calendar quarter in which the person carries out taxable operations.’</p> <p>and insert – ‘filing date for the return.</p> <p>(i) The filing date for the return—</p> <p>(a) is the last working day of the month that follows the month in which the accounting period ends, unless the filing date is varied under section 39;</p> <p>(b) if the filing date is varied under section 39, is the date specified in the notice that makes the variation (and if more than one variation is made to the filing date, is the date specified in the notice that makes the last variation).</p> <p>(i) The accounting periods in respect of which a person must make a tax return—</p> <p>(a) are the periods specified in subsections (<i>[the third subsection to be inserted by this amendment]</i>) and (<i>[the fourth subsection to be inserted by this amendment]</i>), unless those periods are varied under section 39;</p> <p>(b) if the periods specified in subsections (<i>[the third subsection to be inserted by this amendment]</i>) and (<i>[the fourth subsection to be inserted by this amendment]</i>) are varied under section 39, are the periods specified in the notice that makes the variation (and if more than one variation is made to the accounting periods, are the periods specified in the notice that makes the last variation).</p> <p>(i) In the case of a person who is registered—</p> <p>(a) the first accounting period is the period—</p> <p>(i) beginning with the day on which the person</p>	<p>dilynol o dri mis y mae'r person yn cyflawni gweithrediadau trethadwy ynddo;</p> <p>(b) yn achos person nad yw'n gofrestredig, pob chwarter calendr dilynol y mae'r person yn cyflawni gweithrediadau trethadwy ynddo.’</p> <p>a mewnosoder – ‘ddyddiad ffeilio'r ffurflen dreth neu cyn hynny.</p> <p>(i) Dyddiad ffeilio'r ffurflen dreth—</p> <p>(a) yw diwrnod gwaith olaf y mis sy'n dilyn y mis y daw'r cyfnod cyfrifyddu i ben ynddo, oni bai y caiff y dyddiad ffeilio ei amrywio o dan adran 39;</p> <p>(b) os caiff y dyddiad ffeilio ei amrywio o dan adran 39, yw'r dyddiad a bennir yn yr hysbysiad sy'n gwneud yr amrywiad (ac os gwneir mwy nag un amrywiad i'r dyddiad ffeilio, yw'r dyddiad a bennir yn yr hysbysiad sy'n gwneud yr amrywiad diwethaf).</p> <p>(i) Y cyfnodau cyfrifyddu y mae'n rhaid i berson ddychwelyd ffurflen dreth mewn perthynas â hwy—</p> <p>(a) yw'r cyfnodau a bennir yn is-adrannau (<i>y drydedd is-adran sydd i'w mewnosod gan y gwelliant hwn</i>) a (<i>[y bedwaredd is-adran sydd i'w mewnosod gan y gwelliant hwn]</i>), oni bai y caiff y cyfnodau hynny eu hamrywio o dan adran 39;</p> <p>(b) os caiff y cyfnodau a bennir yn is-adrannau (<i>y drydedd is-adran sydd i'w mewnosod gan y gwelliant hwn</i>) a (<i>y bedwaredd is-adran sydd i'w mewnosod</i></p>	
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	<p>begins to carry out taxable operations (or, if later, the day on which the person becomes registered), and</p> <p>(ii) ending with a day specified in a notice issued by WRA to the person;</p> <p>(b) the subsequent accounting periods are each subsequent period of 3 months in which the person carries out taxable operations.</p> <p>(i) In the case of a person who is not registered—</p> <p>(a) the first accounting period is the period—</p> <p>(i) beginning with the day on which the person begins to carry out taxable operations, and</p> <p>(ii) ending with the end of the calendar quarter in which the person begins to do so (or, if sooner, the day before the day on which the person becomes registered);</p> <p>(b) the subsequent accounting periods are each subsequent calendar quarter in which the person carries out taxable operations (but if the person becomes registered before the end of a calendar quarter, the accounting period relating to that quarter ends with the day before the day on which the person becomes registered).’.</p>	<p><i>gan y gwelliant hwn</i>) eu hamrywio o dan adran 39, yw'r cyfnodau a bennir yn yr hysbysiad sy'n gwneud yr amrywiad (ac os gwneir mwy nag un amrywiad i'r cyfnodau cyfrifyddu, yw'r cyfnodau a bennir yn yr hysbysiad sy'n gwneud yr amrywiad diwethaf).</p> <p>(i) Yn achos person sy'n gofrestredig—</p> <p>(a) y cyfnod cyfrifyddu cyntaf yw'r cyfnod—</p> <p>(i) sy'n dechrau â'r diwrnod y mae'r person yn dechrau cyflawni gweithrediadau trethadwy (neu, os yw'n ddiweddarach, y diwrnod y daw'r person yn gofrestredig), a</p> <p>(ii) sy'n dod i ben â diwrnod a bennir mewn hysbysiad a ddyroddir gan ACC i'r person;</p> <p>(b) y cyfnodau cyfrifyddu dilynol yw pob cyfnod dilynol o 3 mis y mae'r person yn cyflawni gweithrediadau trethadwy ynddo.</p> <p>(i) Yn achos person nad yw'n gofrestredig—</p> <p>(a) y cyfnod cyfrifyddu cyntaf yw'r cyfnod—</p> <p>(i) sy'n dechrau â'r diwrnod y mae'r person yn dechrau cyflawni gweithrediadau trethadwy, a</p> <p>(ii) sy'n dod i ben â diwedd y chwarter calendr y mae'r person yn dechrau gwneud hynny (neu, os yw'n gynharach, y diwrnod cyn y diwrnod y daw'r person yn gofrestredig);</p> <p>(b) y cyfnodau cyfrifyddu dilynol yw pob chwarter calendr dilynol y mae'r person yn cyflawni gweithrediadau trethadwy ynddo</p>	
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		(ond os daw'r person yn gofrestredig cyn diwedd chwarter calendr, daw'r cyfnod cyfrifyddu sy'n ymwneud â'r chwarter hwnnw i ben â'r diwrnod cyn y diwrnod y daw'r person yn gofrestredig).'	
22	Section 39, page 20, line 1, leave out – , and (b) may be issued in respect of an accounting period specified in the notice or accounting periods generally.'	Adran 39, tudalen 19, llinell 39, hepgorer is-adran (3) a mewnosoder – '(3) Rhaid i'r hysbysiad nodi manylion yr amrywiad.'	The purpose of this amendment is to remove subsection (3)(b) in section 39. The effect of this amendment is that the WRA will be able to issue a variation notice in respect of filing dates generally.
23	Section 43, page 21, line 36, leave out '60 of Schedule 22' and insert '63 of Schedule 23'.	Adran 43, tudalen 21, llinell 37, hepgorer '60 o Atodlen 22' a mewnosoder '63 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
24	Section 52, page 26, line 22, leave out '55 of Schedule 22' and insert '58 of Schedule 23'.	Adran 52, tudalen 26, llinell 23, hepgorer '55 o Atodlen 22' a mewnosoder '58 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
25	Section 55, page 29, line 35, leave out 'under section 54(3)(f)'.	Adran 55, tudalen 29, llinell 36, hepgorer 'o dan adran 54(3)(f)'.	This is a technical amendment. The purpose of this amendment it to remove a reference to section 54(3)(f). This removes an unnecessary reference and ensures clarity of drafting.
26	Section 61, page 33, line 22, leave out 'an' at the first place where it appears and insert 'the'.	(Nid oes angen diwygio'r fersiwn Cymraeg. There is no need to amend the Welsh version.)	This is a technical amendment to change 'an' to 'the' for grammatical accuracy in the context of the provision.
27	Section 62, page 33, line 29, leave out 'an' at the first place where it appears and insert 'the'.	(Nid oes angen diwygio'r fersiwn Cymraeg. There is no need to amend the Welsh version.)	This is a technical amendment to change 'an' to 'the' for grammatical accuracy in the context of the provision.

28	Section 74, page 37, line 14, leave out '39 of Schedule 22' and insert '42 of Schedule 23'.	Adran 74, tudalen 37, llinell 15, hepgorer '39 o Atodlen 22' a mewnosoder '42 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
29	Section 75, page 37, line 22, leave out '39 of Schedule 22' and insert '42 of Schedule 23'.	Adran 75, tudalen 37, llinell 23, hepgorer '39 o Atodlen 22' a mewnosoder '42 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
30	Section 84, page 42, line 33, after 'A' at the first place where it appears, insert '(and, if appropriate, to B)'	Adran 84, tudalen 42, llinell 33, ar ôl 'A' yn y lle cyntaf y mae'n ymddangos, mewnosoder '(ac, os yw'n briodol, i B)'	The purpose of this amendment is to insert a reference to B at section 84(5). The effect of this amendment is to require WRA to issue a notice under section 84(5) to B as well as A, if it is appropriate to do so.
31	Section 84, page 43, line 8, after 'A' at the first place where it appears, insert '(and, if appropriate, to B)'	Adran 84, tudalen 43, llinell 8, ar ôl 'A' yn y lle cyntaf y mae'n ymddangos, mewnosoder '(ac, os yw'n briodol, i B)'	The purpose of this amendment is to insert a reference to B at section 84(10). The effect of this amendment is to require WRA to issue a notice under section 84(10) to B as well as A, if it is appropriate to do so.
32	Section 90, page 45, line 32, leave out 'date' and insert 'day'.	Adran 90, tudalen 45, llinell 32, hepgorer 'dyddiad' a mewnosoder 'diwrnod'.	This amendment is consequential on amendment 21. The effect of this amendment is to ensure consistency of drafting throughout the Bill.
33	Section 94, page 48, line 18, leave out – '38, unless varied by WRA under section 39; (b) if varied under section 39, means the period specified in a notice issued under that section;' and insert -	Adran 94, tudalen 48, hepgorer llinellau 24 hyd at 28 a mewnosoder – 'mae i "cyfnod cyfrifyddu" ("accounting period") yr ystyr a roddir gan adran 38([yr ail is-adran sy'n cael ei mewnosod gan welliant	This amendment is consequential on amendment 21.

	'38(<i>the second subsection is to be inserted by amendment 21</i>)'.	21)';.	
34	Section 94, page 48, leave out lines 30 to 33 and insert – '; has the meaning given by section 38(<i>the first subsection to be inserted by amendment 21</i>)';.	Adran 94, tudalen 49, hepgorer llinellau 10 hyd at 14 a mewnosoder – 'mae i "dyddiad ffeilio" (" <i>filing date</i> ")', mewn perthynas â ffurflen dreth, yr ystyr a roddir gan adran 38(<i>yr is-adran gyntaf sy'n cael ei mewnosod gan welliant 21</i>)';.	This amendment is consequential on amendment 21.
35	Schedule 4, page 56, line 6, leave out '6 of Schedule 22' and insert '7 of Schedule 23'.	Atodlen 4, tudalen 56, llinell 6, hepgorer '6 o Atodlen 22' a mewnosoder '7 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
36	Schedule 4, page 56, line 13, leave out '8 of Schedule 22' and insert '9 of Schedule 23'.	Atodlen 4, tudalen 56, llinell 13, hepgorer '8 o Atodlen 22' a mewnosoder '9 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
37	Schedule 4, page 56, line 18, leave out '94(1)' and insert '38(<i>the first subsection to be inserted by amendment 21</i>)'.	Atodlen 4, tudalen 56, llinell 20, hepgorer '94(1)' a mewnosoder '38(<i>yr is-adran gyntaf sy'n cael ei mewnosod gan welliant 21</i>)'.	This amendment is consequential on amendment 21.
38	Schedule 4, page 57, line 26, leave out '36 of Schedule 22' and insert '39 of Schedule 23'	Atodlen 4, tudalen 57, llinell 24, hepgorer '36 o Atodlen 22' a mewnosoder '39 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.

39	Schedule 4, page 57, line 32, leave out '39 of Schedule 22' and insert '42 of Schedule 23'.	Atodlen 4, tudalen 57, llinell 31, hepgorer '39 o Atodlen 22' a mewnosoder '42 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
40	Schedule 4, page 57, line 38, leave out '39 of Schedule 22' and insert '42 of Schedule 23'.	Atodlen 4, tudalen 57, llinell 36, hepgorer '39 o Atodlen 22' a mewnosoder '42 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
41	Schedule 4, page 58, line 2, leave out '42 of Schedule 22' and insert '45 of Schedule 23'.	Atodlen 4, tudalen 58, llinell 2, hepgorer '42 o Atodlen 22' a mewnosoder '45 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
42	Schedule 4, page 58, line 4, leave out '43 of Schedule 22' and insert '46 of Schedule 23'.	Atodlen 4, tudalen 58, llinell 4, hepgorer '43 o Atodlen 22' a mewnosoder '46 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
43	Schedule 4, page 58, line 8, leave out '55 of Schedule 22' and insert '58 of Schedule 23'.	Atodlen 4, tudalen 58, llinell 7, hepgorer '55 o Atodlen 22' a mewnosoder '58 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
44	Schedule 4, page 58, line 11, leave out '59 of Schedule 22' and insert '62 of Schedule 23'.	Atodlen 4, tudalen 58, llinell 10, hepgorer '59 o Atodlen 22' a mewnosoder '62 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.

45	Schedule 4, page 58, line 16, leave out '61 of Schedule 22' and insert '64 of Schedule 23'.	Atodlen 4, tudalen 58, llinell 15, hepgorer '61 o Atodlen 22' a mewnosoder '64 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
46	Schedule 4, page 58, line 25, leave out '64 of Schedule 22' and insert '68 of Schedule 23'.	Atodlen 4, tudalen 58, llinell 25, hepgorer '64 o Atodlen 22' a mewnosoder '68 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
47	Schedule 4, page 58, line 28, leave out '66 of Schedule 22' and insert '70 of Schedule 23'.	Atodlen 4, tudalen 58, llinell 29, hepgorer '66 o Atodlen 22' a mewnosoder '70 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.
48	Schedule 4, page 58, line 38, leave out '67 of Schedule 22' and insert '71 of Schedule 23'.	Atodlen 4, tudalen 58, llinell 39, hepgorer '67 o Atodlen 22' a mewnosoder '71 o Atodlen 23'.	This is a technical amendment to update the references to the Schedule and paragraph numbers in the Land Transaction and Anti-avoidance of Devolved Taxes (Wales) Act 2017 which amend the Tax Collection and Management (Wales) Act 2016.