



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2017 Rhif 1163 (Cy. 289)

2017 No. 1163 (W. 289)

TRETHI, CYMRU

TAXES, WALES

Rheoliadau Casglu a Rheoli Trethi
(Datgelu a Ganiateir) (Cymru) 2017

The Tax Collection and
Management (Permitted
Disclosures) (Wales) Regulations
2017

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

Mae'r Rheoliadau hyn yn diwygio adran 18(1) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 ("y Ddeddf").

Mae'r diwygiadau i'r Ddeddf a wneir gan y Rheoliadau hyn yn caniatáu i "swyddog perthnasol", fel y'i diffinnir gan adran 17(2) o'r Ddeddf, ddatgelu "gwybodaeth warchoddedig am drethdalwr", fel y'i diffinnir gan adran 17(3) o'r Ddeddf, i Gyllid a Thollau ei Mawrhydi ac i Gyllid yr Alban, mewn cysylltiad â'u priod swyddogaethau neu ag un o swyddogaethau Awdurdod Cyllid Cymru.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol cynnal asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn.

EXPLANATORY NOTE

(This note is not part of these Regulations)

These Regulations amend section 18(1) of the Tax Collection and Management (Wales) Act 2016 ("the Act").

The amendments made by these Regulations to the Act permit a "relevant official" as defined by section 17(2) of the Act, to disclose "protected taxpayer information" as defined by section 17(3) of the Act to Her Majesty's Revenue and Customs and to Revenue Scotland, in connection with their respective functions or with a function of the Welsh Revenue Authority.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

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Gwnaed 28 Tachwedd 2017

Made 28 November 2017

Yn dod i rym yn unol â rheoliad 1(2)

*Coming into force in accordance with
regulation 1(2)*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pŵer a roddir iddynt gan adran 18(2) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016(1).

The Welsh Ministers make the following Regulations in exercise of the power conferred on them by section 18(2) of the Tax Collection and Management (Wales) Act 2016(1).

Yn unol ag adran 189(2) o'r Ddeddf honno, gosodwyd drafft o'r Rheoliadau hyn gerbron Cynulliad Cenedlaethol Cymru ac fe'i cymeradwywyd ganddo drwy benderfyniad.

In accordance with section 189(2) of that Act, a draft of these Regulations was laid before and approved by resolution of the National Assembly for Wales.

Enwi a chychwyn

Title and commencement

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Casglu a Rheoli Trethi (Datgelu a Ganiateir) (Cymru) 2017.

1.—(1) The title of these Regulations is the Tax Collection and Management (Permitted Disclosures) (Wales) Regulations 2017.

(2) Daw'r Rheoliadau hyn i rym drannoeth y diwrnod y'u gwneir.

(2) These Regulations come into force on the day after the day on which they are made.

Diwygio Deddf Casglu a Rheoli Trethi (Cymru) 2016

Amendment of the Tax Collection and Management (Wales) Act 2016

2. Mae adran 18(1) (datgelu a ganiateir) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 wedi ei diwygio fel a ganlyn—

2. Section 18(1) (permitted disclosures) of the Tax Collection and Management (Wales) Act 2016 is amended as follows—

- (a) hepgorer y “neu” ar ôl paragraff (g);
- (b) ym mharagraff (h) yn lle “.” rhodder “,”; ac
- (c) ar ôl paragraff (h) mewnosoder—

- (a) omit the “or” after paragraph (g);
- (b) in paragraph (h) for “.” substitute “,”; and
- (c) after paragraph (h) insert—

- “(i) os gwneir hynny i Gyllid a Thollau ei Mawrhydi mewn cysylltiad ag un o swyddogaethau ACC neu mewn cysylltiad ag un o swyddogaethau Cyllid a Thollau ei Mawrhydi, neu
- (j) os gwneir hynny i Gyllid yr Alban⁽¹⁾ mewn cysylltiad ag un o swyddogaethau ACC neu mewn cysylltiad â chasglu a rheoli treth ddatganoledig o fewn yr ystyr a roddir i “devolved tax” yn Neddf yr Alban 1998 (p. 46)⁽²⁾.”

- “(i) it is made to Her Majesty’s Revenue and Customs in connection with a function of WRA or in connection with a function of Her Majesty’s Revenue and Customs, or
- (j) it is made to Revenue Scotland⁽¹⁾ in connection with a function of WRA or in connection with the collection and management of a devolved tax within the meaning of the Scotland Act 1998 (c. 46)⁽²⁾.”

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a Llywodraeth
Leol, un o Weinidogion Cymru
28 Tachwedd 2017

Cabinet Secretary for Finance, one of the Welsh
Ministers
28 November 2017

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(1) Sefydlwyd Cyllid yr Alban (Revenue Scotland) gan adran 2 o Ddeddf Cyllid yr Alban a Phwerau Trethi 2014 (dsa 16).
(2) 1998 p. 46. Mae adran 80A(4) o Ddeddf yr Alban 1998 yn diffinio “devolved tax” at ddibenion y Ddeddf honno.

(1) Revenue Scotland was established by section 2 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).
(2) 1998 c. 46. Section 80A(4) of the Scotland Act 1998 defines “devolved tax” for the purposes of that Act.

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