



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2018 Rhif 33 (Cy. 9) (C. 4)

2018 No. 33 (W. 9) (C. 4)

TRETHI, CYMRU

TAXES, WALES

**Gorchymyn Deddf Casglu a Rheoli
Trethi (Cymru) 2016 (Cychwyn
Rhif 2) 2018**

**The Tax Collection and
Management (Wales) Act 2016
(Commencement No. 2) Order 2018**

NODYN ESBONIADOL

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

Y Gorchymyn hwn yw'r ail orchymyn cychwyn a wneir gan Weinidogion Cymru o dan Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 ("y Ddeddf").

Mae erthygl 2 o'r Gorchymyn hwn yn dwyn darpariaethau penodol o'r Ddeddf i rym ar 25 Ionawr 2018. Mae'r darpariaethau hyn yn ymwneud ag:

- (a) talu derbyniadau i Gronfa Gyfunol Cymru;
- (b) y Siarter safonau a gwerthoedd;
- (c) pwerau ymchwilio sifil Awdurdod Cyllid Cymru ("ACC");
- (d) cosbau sifil sy'n ymwneud ag ymchwiliadau;
- (e) llog;
- (f) talu a gorfodi;
- (g) adolygiadau ac apelau; ac
- (h) ymchwiliadau i droseddau gan ACC.

Mae erthygl 3 o'r Gorchymyn hwn yn cychwyn unrhyw ddarpariaeth o'r Ddeddf nad yw wedi ei chychwyn cyn 1 Ebrill 2018 ar y dyddiad hwnnw.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is the second commencement order made by the Welsh Ministers under the Tax Collection and Management (Wales) Act 2016 ("the Act").

Article 2 of this Order brings certain provisions of the Act into force on 25 January 2018. These provisions relate to:

- (a) the payment of receipts into the Welsh Consolidated Fund;
- (b) the Charter of standards and values;
- (c) the civil investigatory powers of the Welsh Revenue Authority ("WRA");
- (d) civil penalties relating to investigations;
- (e) interest;
- (f) payment and enforcement;
- (g) reviews and appeals; and
- (h) the investigation of criminal offences by WRA.

Article 3 of this Order commences any provision of the Act that has not been commenced before 1 April 2018 on that date.

**NODYN AM Y GORCHMYNION CYCHWYN
CYNHARACH**

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

Mae'r darpariaethau a ganlyn o'r Ddeddf wedi eu dwyn i rym drwy orchymyn cychwyn a wnaed cyn dyddiad y Gorchymyn hwn.

**NOTE AS TO EARLIER COMMENCEMENT
ORDERS**

(This note is not part of the Order)

The following provisions of the Act have been brought into force by commencement order made before the date of this Order.

<i>Y Ddarpariaeth</i>	<i>Y Dyddiad Cychwyn</i>	<i>Rhif O.S.</i>	<i>Provision</i>	<i>Date of Commencement</i>	<i>S.I. No.</i>
Adrannau 2 i 20	18 Hydref 2017	2017/954 (Cy. 241) (C. 88)	Sections 2 to 20	18 October 2017	2017/954 (W. 241) (C. 88)
Adran 21(1)	18 Hydref 2017	2017/954 (Cy. 241) (C. 88)	Section 21(1)	18 October 2017	2017/954 (W. 241) (C. 88)
Adran 22	18 Hydref 2017	2017/954 (Cy. 241) (C. 88)	Section 22	18 October 2017	2017/954 (W. 241) (C. 88)
Adran 23	18 Hydref 2017	2017/954 (Cy. 241) (C. 88)	Section 23	18 October 2017	2017/954 (W. 241) (C. 88)
Adran 27	18 Hydref 2017	2017/954 (Cy. 241) (C. 88)	Section 27	18 October 2017	2017/954 (W. 241) (C. 88)
Adran 29	18 Hydref 2017	2017/954 (Cy. 241) (C. 88)	Section 29	18 October 2017	2017/954 (W. 241) (C. 88)
Adrannau 33 i 35	18 Hydref 2017	2017/954 (Cy. 241) (C. 88)	Sections 33 to 35	18 October 2017	2017/954 (W. 241) (C. 88)
Adran 66	18 Hydref 2017	2017/954 (Cy. 241) (C. 88)	Section 66	18 October 2017	2017/954 (W. 241) (C. 88)
Adran 69(3) a (4)	18 Hydref 2017	2017/954 (Cy. 241) (C. 88)	Section 69(3) and (4)	18 October 2017	2017/954 (W. 241) (C. 88)
Adran 101(3) a (4)	18 Hydref 2017	2017/954 (Cy. 241) (C. 88)	Section 101(3) and (4)	18 October 2017	2017/954 (W. 241) (C. 88)
Adran 163	18 Hydref 2017	2017/954 (Cy. 241) (C. 88)	Section 163	18 October 2017	2017/954 (W. 241) (C. 88)
Adran 167	18 Hydref 2017	2017/954 (Cy. 241) (C. 88)	Section 167	18 October 2017	2017/954 (W. 241) (C. 88)

Gweler hefyd adran 194(1) o'r Ddeddf ar gyfer y darpariaethau a ddaeth i rym ar 21 Ebrill 2016 (y diwrnod drannoeth y diwrnod y cafodd y Ddeddf y Cydsyniad Brenhinol).

See also section 194(1) of the Act for provisions that came into force on 21 April 2016 (the day after the day on which the Act received Royal Assent).

2018 Rhif 33 (Cy. 9) (C. 4)

TRETHI, CYMRU

**Gorchymyn Deddf Casglu a Rheoli
Trethi (Cymru) 2016 (Cychwyn
Rhif 2) 2018**

Gwnaed

11 Ionawr 2018

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 194(2) a (3) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016(1).

Enwi a dehongli

1.—(1) Enw'r Gorchymyn hwn yw Gorchymyn Deddf Casglu a Rheoli Trethi (Cymru) 2016 (Cychwyn Rhif 2) 2018.

(2) Yn y Gorchymyn hwn ystyr "y Ddeddf" ("*the Act*") yw Deddf Casglu a Rheoli Trethi (Cymru) 2016.

Y darpariaethau sy'n dod i rym ar 25 Ionawr 2018

2. Daw'r darpariaethau a ganlyn o'r Ddeddf i rym ar 25 Ionawr 2018—

- (a) adran 25 (talau derbyniadau i Gronfa Gyfunol Cymru);
- (b) adran 26 (Siarter safonau a gwerthoedd);
- (c) Rhan 4 (pwerau ymchwilio ACC), ac eithrio adrannau 82 (trosolwg o Ran 4) a 101(3) a (4) (pŵer i wneud rheoliadau mewn perthynas â diogeliad ar gyfer gohebiaeth freintiedig);
- (d) Pennod 5 o Ran 5 (cosbau sy'n ymwneud ag ymchwiliadau);
- (e) adran 154 (talau cosbau);
- (f) adran 155 (gwahardd cosbi ddwywaith);
- (g) adrannau 160 i 162 (darpariaeth mewn perthynas â llog);

(1) 2016 dccc 6.

2018 No. 33 (W. 9) (C. 4)

TAXES, WALES

**The Tax Collection and
Management (Wales) Act 2016
(Commencement No. 2) Order 2018**

Made

11 January 2018

The Welsh Ministers make the following Order in exercise of the powers conferred on them by section 194(2) and (3) of the Tax Collection and Management (Wales) Act 2016(1).

Title and interpretation

1.—(1) The title of this Order is the Tax Collection and Management (Wales) Act 2016 (Commencement No. 2) Order 2018.

(2) In this Order "the Act" ("*y Ddeddf*") means the Tax Collection and Management (Wales) Act 2016.

Provisions coming into force on 25 January 2018

2. The following provisions of the Act come into force on 25 January 2018—

- (a) section 25 (payments of receipts into Welsh Consolidated Fund);
- (b) section 26 (Charter of standards and values);
- (c) Part 4 (investigatory powers of WRA), except for sections 82 (overview of Part 4) and 101(3) and (4) (regulation making power in relation to protection for privileged communications);
- (d) Chapter 5 of Part 5 (penalties relating to investigations);
- (e) section 154 (payment of penalties);
- (f) section 155 (double jeopardy);
- (g) sections 160 to 162 (provision in relation to interest);

(1) 2016 anaw 6.

- (h) Rhan 7 (talw a gorfodi), ac eithrio adran 167 (ffioedd talu);
- (i) Rhan 8 (adolygiadau ac apelau), ac eithrio adran 171 (trosolwg o Ran 8); a
- (j) Rhan 9 (ymchwilio i droseddau).

- (h) Part 7 (payment and enforcement), except for section 167 (fees for payment);
- (i) Part 8 (reviews and appeals), except for section 171 (overview of Part 8); and
- (j) Part 9 (investigation of criminal offences).

Y darpariaethau sy'n dod i rym ar 1 Ebrill 2018

3. Daw unrhyw ddarpariaeth o'r Ddeddf nad yw wedi ei chychwyn cyn 1 Ebrill 2018 i rym ar y dyddiad hwnnw.

Provisions coming into force on 1 April 2018

3. Any provision of the Act that has not been commenced before 1 April 2018 comes into force on that date.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid, un o Weinidogion Cymru
11 Ionawr 2018

Cabinet Secretary for Finance, one of the Welsh Ministers
11 January 2018

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