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OFFERYNNAU STATUDOL CYMRU

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**2016 No. 413**

**Rheoliadau Deddf Gwasanaethau Cymdeithasol a  
Llesiant (Cymru) 2014 (Diwygiadau Canlyniadol) 2016**

*Deddf Treth Incwm (Incwm Masnachu ac Incwm Arall) 2005 (p. 5)*

**222.** Mae Deddf Treth Incwm (Incwm Masnachu ac Incwm Arall) 2005 wedi ei diwygio fel a ganlyn.

**223.** Yn adran 744(1) (taliadau i fabwysiadwyr, etc: Cymru a Lloegr)—

(a) ar ôl is-adran (1)(i) mewnosoder—

“(j) payments made to a person under sections 37 to 39 of the Social Services and Well-being (Wales) Act 2014 (meeting care and support needs of children) by reason of that person being named in a child arrangements order as a person with whom a child is to live.”;

(b) yn is-adran (2) yn lle “or (i)” rhodder “, (i) or (j)”.

**224.** Yn adran 776(2A)(2) (incwm ysgoloriaeth) ar y diwedd mewnosoder “or under sections 110(6) or 112(2) of the Social Services and Well-being (Wales) Act 2014 (duty to make payments to certain young people who pursue higher education)”.

**225.** Yn adran 806 (ystyr darparu gofal maeth)—

(a) yn is-adran (3) ar ôl paragraff (a) mewnosoder—

“(aa) section 81 of the Social Services and Well-being (Wales) Act 2014 (provision of accommodation for children by local authorities).”;

(b) yn is-adran (5) ar ôl paragraff (e) mewnosoder—

“(f) an individual with whom the child is placed under a placement falling within section 81(6)(d) of the Social Services and Well-being (Wales) Act 2014.”

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(1) Diwygiwyd adran 744 gan adran 2(2) o Ddeddf Cyllid (Rhif 3) 2010 (p. 33).

(2) Mewnosodwyd adran 776(2A) gan adran 21(4) o Ddeddf Plant a Phobl Ifanc 2008.