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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)*

**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.”