

TAX COLLECTION AND MANAGEMENT (WALES) BILL – STAGE 2 GOVERNMENT AMENDMENTS

This table provides information about the amendments tabled in the name of the Minister for Finance and Government Business Jane Hutt AM on 9 December 2015. Further amendments for consideration at Stage 2 may be tabled in due course.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
1.	Section 3, page 2, line 21, after 'it', insert '; but the regulations must ensure that the number of non-executive members continues to exceed the number of executive members'.	Adran 3, tudalen 2, llinell 21, ar ôl 'tro', mewnosoder '; ond rhaid i'r rheoliadau sicrhau bod nifer yr aelodau anweithredol yn parhau i fod yn uwch na nifer yr aelodau gweithredol'.	<p>The purpose of this amendment is to insert a qualification to the regulation making power in section 3 of the Bill.</p> <p>The effect of this amendment is that, if the Welsh Ministers make regulations to amend the number of executive and/or non-executive members on the Welsh Revenue Authority, ("WRA") Board, this change would need to provide for a non-executive majority on the Board.</p>
2.	Section 14, page 6, line 23, leave out subsection (6).	Adran 14, tudalen 6, llinell 27, hepgorer is-adran (6).	<p>The purpose of this amendment is to delete section 14(6), which provides that Welsh Ministers do not need to publish directions if they would prejudice the effective exercise of WRA's functions.</p> <p>The effect of this amendment is any directions made under section 14 must be published.</p>
3.	Section 25, page 10, line 29, leave out 'to which WRA will aspire' and insert 'which WRA is expected to adhere to'.	Adran 25, tudalen 10, llinell 32, hepgorer 'bydd ACC yn ymgynraedd' a mewnosoder 'disgwylir i ACC gadw'.	<p>The purpose of this amendment is to replace 'to which WRA will aspire' with 'which WRA is expected to adhere to' in section 25 (2) (a).</p> <p>The effect of this amendment is to require the WRA to prepare a Charter which must include the standards of behaviour and values which the WRA is expected to adhere to.</p>

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4.	Section 25, page 10, line 32, leave out 'to'.	Nid oes angen diwygio'r fersiwn Cymraeg. There is no need to amend the Welsh version.	The purpose of this amendment is delete the word "to" in section 25 (2) (b) Technical amendment resulting from amendment 3
5.	Section 25, page 10, line 33, leave out 'aspire' and insert 'adhere to'.	Adran 25, tudalen 10, llinell 36, hepgorer 'ymgyrraedd' a mewnosoder 'gadw'.	The purpose of this amendment is to replace 'aspire' with 'adhere to' in section 25 (2) (b). The effect of this amendment is to require the WRA to prepare a Charter which must include the standards of behaviour and values which the WRA expects devolved taxpayers, their agents and other persons to adhere to, when dealing with it.
6.	Section 25, page 11, line 3, leave out 'from time to time' and insert— '— (i) at least once in the period of 5 years beginning with day on which the Charter is published, and (ii) subsequently, at least once in the period of 5 years following a review'.	Adran 25, tudalen 11, llinell 3, hepgorer 'o bryd i'w gilydd' a mewnosoder— '— (i) o leiaf unwaith yn y cyfnod o 5 mlynedd sy'n dechrau â'r diwrnod y cyhoeddir y Siarter, a (ii) wedi hynny, o leiaf unwaith yn y cyfnod o 5 mlynedd sy'n dilyn adolygiad '.	The purpose of this amendment is to replace 'from time to time' with a reference to the Charter being reviewed at least once in the first five years of being published and then at least once in the period of 5 years following a review. The effect of this amendment is to require the WRA to review the Charter at least once in the period of 5 years beginning with day on which the Charter is published, and at least once in the period of 5 years following a review after that.
7.	Section 25, page 11, line 6, leave out 'or revising the' and insert 'the Charter or a revised'.	Adran 25, tudalen 11, llinell 6, hepgorer 'cyhoeddi neu ddiwygio'r Siarter' a mewnosoder 'cyhoeddi'r Siarter neu Siarter ddiwygiedig'.	The purpose of this amendment is to clarify when consultation must be undertaken before publication of the charter. The effect of this amendment is to require the WRA to consult on its charter before publishing it

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			and before publishing a revised charter.
8.	Section 27, page 12, line 7, leave out 'to'.	Nid oes angen diwygio'r fersiwn Cymraeg. There is no need to amend the Welsh version.	The purpose of this amendment is delete the word "to" in section 27 (2). Technical amendment resulting from amendment 9.
9.	Section 27, page 12, line 8, leave out 'aspire' and insert 'adhere to'.	Adran 27, tudalen 12, llinell 10, hepgorer 'ymgyrraedd' a mewnosoder 'cadw'.	The purpose of this amendment is to replace 'aspire' with 'adhere to' in section 27 (2) . The effect of this amendment is to require the WRA to prepare an Annual Report, which must contain (in particular) an assessment of the extent to which WRA has demonstrated during the financial year the standards of behaviour and values which it is stated in the Charter that it will adhere to. This amendment is required as a consequence of amendment 3.
10.	Section 30, page 13, line 4, leave out 'report' and insert 'reports'.	Adran 30, tudalen 13, llinell 3, hepgorer 'adroddiad' a mewnosoder 'adroddiadau'.	The purpose of this amendment is to replace 'report' with 'reports' in section 30. The effect of this amendment is to clarify that the Auditor General for Wales, ("AGW") must submit two reports to the National Assembly for Wales, ("NAfW"): one in relation to the certified accounts and one in relation to the Tax Statement.
11.	Section 32, page 13, line 35, leave out 'accounts' and insert 'WRA's accounts and the Tax Statement'.	Adran 32, tudalen 13, llinell 35, ar ôl 'cyfrifon', mewnosoder 'ACC a'r Datganiad Treth'.	The purpose of this amendment is to replace 'accounts' with 'WRA's accounts and the Tax Statement' in section 32. The effect of this amendment is that the Welsh Ministers may specify that signing both the WRA

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			accounts and the Tax Statement are responsibilities of the Chief Executive of the WRA.
12.	<p>Page 14, after line 15, insert a new section—</p> <p>[] Auditor General for Wales</p> <p>In section 23 of the Public Audit (Wales) Act 2013 (anaw 3) (general provision relating to fees), in subsection (3), after paragraph (b) insert—</p> <p>“(ba) an examination, certification or report under section 30 of the Tax Collection and Management (Wales) Act 2016 in respect of the Welsh Revenue Authority’s Tax Statement;”.</p>	<p>Tudalen 14, ar ôl llinell 15, mewnosoder adran newydd—</p> <p>[] Archwilydd Cyffredinol Cymru</p> <p>Yn adran 23 o Ddeddf Archwilio Cyhoeddus (Cymru) 2013 (dccc 3) (darpariaeth gyffredinol yn ymwneud â ffioedd), yn is-adran (3), ar ôl paragraff (b) mewnosoder—</p> <p>“(ba) ymchwiliad, ardystiad neu adroddiad o dan adran 30 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 mewn cysylltiad â Datganiad Treth Awdurdod Cyllid Cymru;”.</p>	<p>The purpose of this amendment is to insert a new section into Part 2 of the Bill, which amends section 23 of the Public Audit (Wales) Act 2013 by inserting a new subsection.</p> <p>The effect of this amendment is to provide that the AGW may charge the WRA a fee for an examination, certification or report on the WRA’s Tax Statement.</p>
13.	<p>Section 170, page 74, after line 7, insert—</p> <p>‘(c) a decision to include a particular requirement in—</p> <p>(i) a taxpayer notice, or</p> <p>(ii) a third party notice to which section 88(3) applies.’.</p>	<p>Adran 170, tudalen 74, ar ôl llinell 7, mewnosoder—</p> <p>‘(c) penderfyniad i gynnwys gofyniad penodol mewn—</p> <p>(i) hysbysiad trethdalwr, neu</p> <p>(ii) hysbysiad trydydd parti y mae adran 88(3) yn gymwys iddo.’.</p>	<p>The purpose of this amendment is to insert a new reference into section 170 of the Bill.</p> <p>The effect of the amendment is to make it clear in subsection (3) that decisions to include a particular requirement in a taxpayer notice and a third party notice to which section 88(3) applies are not appealable decisions and to ensure consistency between subsections (2) and (3).</p>
14.	Section 180, page 79, line 7, leave out ‘the	Adran 180, tudalen 79, llinell 8, hepgorer ‘i’r gosb’	The purpose of this amendment is to remove a

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	penalty' and insert 'any amount of penalty that is disputed (a "disputed amount")'.	a mewnosoder 'i unrhyw swm o gosb y mae anghydfod yn ei gylch ("swm y mae anghydfod yn ei gylch")'.	reference to a penalty and replace it with a reference to any amount of a penalty that is disputed. Under Section 180 the requirement to pay a penalty under section 152 will be suspended until 30 days after the conclusion of a review or until 30 days after the final determination of an appeal of a decision relating to a penalty. The effect of this amendment, and amendments 15-19 is that only the disputed part of the penalty is suspended. The suspension does not apply to any part of the penalty for which the person accepts liability.
15.	Section 180, page 79, line 8, leave out 'penalty is payable, the person must pay that penalty' and insert 'disputed amount is payable, the person must pay that amount'.	Adran 180, tudalen 79, llinell 9, hepgorer 'cosb yn daladwy, rhaid i'r person dalu'r gosb honno' a mewnosoder 'swm y mae anghydfod yn ei gylch yn daladwy, rhaid i'r person dalu'r swm hwnnw'.	See amendment 14
16.	Section 180, page 79, line 13, leave out 'the penalty' and insert 'any disputed amount'.	Adran 180, tudalen 79, llinell 14, hepgorer 'i'r gosb' a mewnosoder 'i unrhyw swm y mae anghydfod yn ei gylch'.	See amendment 14
17.	Section 180, page 79, line 16, leave out 'the penalty' and insert 'any disputed amount'.	Adran 180, tudalen 79, llinell 17, hepgorer 'y gosb' a mewnosoder 'unrhyw swm y mae anghydfod yn ei gylch'.	See amendment 14
18.	Section 180, page 79, line 17, leave out 'penalty' and insert 'disputed amount'.	Adran 180, tudalen 79, llinell 18, hepgorer 'gosb y daeth yr adolygiad i'r casgliad ei bod' a mewnosoder 'swm y mae anghydfod yn ei gylch y daeth yr adolygiad i'r casgliad ei fod'.	See amendment 14

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19	Section 180, page 79, line 20, leave out 'penalty is payable, the person must pay that penalty' and insert 'disputed amount is payable, the person must pay that amount'.	Adran 180, tudalen 79, llinell 21, hepgorer 'cosb yn daladwy, rhaid i'r person dalu'r gosb honno' a mewnosoder 'swm y mae anghydfod yn ei gylch yn daladwy, rhaid i'r person dalu'r swm hwnnw'.	See amendment 14
20	Nid oes angen diwygio'r fersiwn Saesneg. There is no need to amend the English version.	Adran 191, tudalen 86, Tabl 1, llinell 26, colofn 1, hepgorer 'aelod gweithredol' a mewnosoder 'executive member'.	This amendment ensures consistency in drafting between the English and Welsh versions of the Bill.