

HYSBYSIAD YNGHYLCH GWELLIANNAU NOTICE OF AMENDMENTS

Cyflwynwyd ar 13 Ionawr 2016
Tabled on 13 January 2016

Bil Casglu a Rheoli Trethi (Cymru Tax Collection and Management (Wales) Bill

- Nick Ramsay** 24
Section 3, page 2, line 13, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.
Adran 3, tudalen 2, llinell 13, hepgorer 'Weinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.
- Nick Ramsay** 25
Section 3, page 2, line 14, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.
Adran 3, tudalen 2, llinell 14, hepgorer 'Weinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.
- Nick Ramsay** 26
Section 3, page 2, line 17, leave out 'either 1 or'.
Adran 3, tudalen 2, llinell 17, hepgorer 'naill ai 1 neu'.
- Nick Ramsay** 27
Section 3, page 2, line 17, leave out 'nominated by WRA' and insert '(“the employee members”'.
Adran 3, tudalen 2, llinell 17, hepgorer 'a enwebir gan ACC' a mewnosoder '(“yr aelodau sy'n gyflogeion”'.
- Nick Ramsay** 28
Section 3, page 2, line 18, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.
Adran 3, tudalen 2, llinell 18, hepgorer 'Gweinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.



Nick Ramsay 29

Section 3, page 2, after line 21, insert –

‘() Appointments made under subsection (1)(a) to (c) and (2) must be based on the conclusion of fair and open competition.’.

Adran 3, tudalen 2, ar ôl llinell 21, mewnosoder –

‘() Rhaid seilio penodiadau a wneir o dan is-adran (1)(a) hyd at (c) a (2) ar ganlyniad cystadleuaeth deg ac agored.’.

Nick Ramsay 30

Section 3, page 2, line 25, leave out ‘members of WRA nominated under subsection (1)(d)’ and insert ‘the employee members’.

Adran 3, tudalen 2, llinell 25, hepgorer ‘aelodau o ACC a enwebir o dan is-adran (1)(d)’ a mewnosoder ‘yr aelodau sy’n gyflogeion’.

Nick Ramsay 31

Section 3, page 2, after line 26, insert –

‘(5) The Schedule contains provision about appointments under subsection (1)(d).’.

Adran 3, tudalen 2, ar ôl llinell 26, mewnosoder –

‘(5) Mae’r Atodlen yn cynnwys darpariaeth ynghylch penodiadau o dan is-adran (1)(d).’.

Nick Ramsay 32

Section 5, page 3, line 13, leave out ‘subsection (3)’ and insert ‘subsections (3) to (*new subsection to be inserted by amendment 38*)’.

Adran 5, tudalen 3, llinell 12, hepgorer ‘is-adran (3)’ a mewnosoder ‘is-adrannau (3) hyd at (*mae’r is-adran newydd i’w mewnosod gan welliant 38*)’.

Nick Ramsay 33

Section 5, page 3, line 14, after ‘as’ at the first place where it appears, insert ‘chairperson or’.

Adran 5, tudalen 3, llinell 14, ar ôl ‘yn’ yn y lle cyntaf y mae’n ymddangos, mewnosoder ‘gadeirydd neu’n’.

Nick Ramsay 34

Section 5, page 3, line 14, after ‘as’ at the second place where it appears, insert ‘chairperson or’.

Adran 5, tudalen 3, llinell 14, ar ôl ‘fel’, mewnosoder ‘cadeirydd neu’.



Nick Ramsay

35

Section 5, page 3, line 16, after 'as', insert 'chairperson or'.

Adran 5, tudalen 3, llinell 15, ar ôl 'yn' yn yr ail le y mae'n ymddangos, mewnosoder 'gadeirydd neu'n'.

Nick Ramsay

36

Section 5, page 3, line 16, leave out 'subsection (3)' and insert 'subsections (3) to (*new subsection to be inserted by amendment 38*)'.

Adran 5, tudalen 3, llinell 16, hepgorer 'is-adran (3)' a mewnosoder 'is-adrannau (3) hyd at (*mae'r is-adran newydd i'w mewnosod gan welliant 38*)'.

Nick Ramsay

37

Section 5, page 3, line 17, after 'member,', insert 'chairperson'.

Adran 5, tudalen 3, llinell 17, ar ôl 'ACC,' yn y lle cyntaf y mae'n ymddangos, mewnosoder 'fel cadeirydd ACC'.

Nick Ramsay

38

Section 5, page 3, line 19, leave out subsection (4) and insert –

- '() An appointment under this Part is to be for a period of no more than 4 years.
- () A person may not be appointed under this Part more than twice.'

Adran 5, tudalen 3, llinell 19, hepgorer is-adran (4) a mewnosoder –

- '() Rhaid i benodiad o dan y Rhan hon fod am gyfnod o hyd at 4 blynedd a dim mwy na hynny.
- () Ni chaniateir penodi person o dan y Rhan hon fwy na dwywaith.'

Nick Ramsay

39

Section 6, page 3, line 35, after 'be' at the first place where it appears, insert 'chairperson or'.

Adran 6, tudalen 3, llinell 34, ar ôl 'yn' yn yr ail le y mae'n ymddangos, mewnosoder 'gadeirydd ACC neu'n'.

Nick Ramsay

40

Section 7, page 4, line 16, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.

Adran 7, tudalen 4, llinell 16, hepgorer 'Gweinidogion' a mewnosoder 'Cynulliad Cenedlaethol'.



Nick Ramsay 41

Section 7, page 4, line 18, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.

Adran 7, tudalen 4, llinell 17, hepgorer 'Gweinidogion' a mewnosoder 'Cynulliad Cenedlaethol'.

Nick Ramsay 42

Section 8, page 4, line 25, leave out 'Welsh Ministers on such terms as they' and insert 'National Assembly for Wales on such terms as it'.

Adran 8, tudalen 4, llinell 23, hepgorer 'Weinidogion Cymru ar unrhyw delerau a bennir ganddynt' a mewnosoder 'Gynulliad Cenedlaethol Cymru ar unrhyw delerau a bennir ganddo'.

Nick Ramsay 43

Section 8, page 4, line 27, after 'by', insert 'the non-executive members of'.

Adran 8, tudalen 4, llinell 25, ar ôl 'gan' yn y lle cyntaf y mae'n ymddangos, mewnosoder 'aelodau anweithredol'.

Nick Ramsay 44

Section 8, page 4, line 27, leave out 'it may, with the approval of the Welsh Ministers' and insert 'they may, with the approval of the National Assembly for Wales'.

Adran 8, tudalen 4, llinell 26, hepgorer 'ACC gyda chymeradwyaeth Gweinidogion' a mewnosoder 'aelodau anweithredol ACC, gyda chymeradwyaeth Cynulliad Cenedlaethol'.

Nick Ramsay 45

Section 8, page 4, line 30, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.

Adran 8, tudalen 4, llinell 28, hepgorer 'Gweinidogion' a mewnosoder 'Cynulliad Cenedlaethol'.

Nick Ramsay 46

Page 4, after line 36, insert a new section –

[] Procedure: supplementary

- (1) WRA must make rules for the purpose of regulating WRA's procedure.
- (2) The rules must provide for a quorum for any meetings of WRA (including meetings of committees or sub-committees set up under section 7).
- (3) The rules may provide that different quorums may apply in different circumstances (for example, in relation to particular meetings or for particular purposes).
- (4) The rules must provide that in all circumstances a quorum cannot be met, unless a majority of the members present are non-executive members.'



Tudalen 4, ar ôl llinell 34, mewnosoder adran newydd –

{} **Gweithdrefn: atodol**

- (1) Rhaid i ACC wneud rheolau at ddibenion rheoleiddio gweithdrefnau ACC.
- (2) Rhaid i'r rheolau ddarparu am gworwm ar gyfer unrhyw gyfarfodydd ACC (gan gynnwys cyfarfodydd pwyllgorau neu is-bwyllgorau a sefydlir o dan adran 7).
- (3) Caiff y rheolau ddarparu bod cworymau gwahanol yn gymwys i amgylchiadau gwahanol (er enghraifft, mewn perthynas â chyfarfodydd penodol neu at ddibenion penodol).
- (4) Rhaid i'r rheolau ddarparu na ellir bodloni cworwm ar unrhyw adeg oni bai bod mwyafrif yr aelodau sy'n bresennol yn aelodau anweithredol.'.

Nick Ramsay

47

Page 5, after line 7, insert a new section –

{} **Publication scheme**

- (1) WRA must prepare and publish a publication scheme.
- (2) WRA must publish its decisions and those of its committees and sub-committees in accordance with the publication scheme.
- (3) Subsection (2) does not apply to the extent that WRA considers that publication of decisions would prejudice the effective exercise of its functions or that of its committees or sub-committees.
- (4) Where subsection (3) applies, WRA must publish the reasons for non-publication of decisions.'.

Tudalen 5, ar ôl llinell 7, mewnosoder adran newydd –

{} **Cynllun cyhoeddi**

- (1) Rhaid i ACC baratoi a chyhoeddi cynllun cyhoeddi.
- (2) Rhaid i ACC gyhoeddi ei benderfyniadau ef a phenderfyniadau ei bwyllgorau a'i is-bwyllgorau yn unol â'r cynllun cyhoeddi.
- (3) Nid yw is-adran (2) yn gymwys i'r graddau y mae ACC o'r farn y byddai cyhoeddi penderfyniadau yn niweidio ei allu i arfer ei swyddogaethau yn effeithiol, neu allu ei bwyllgorau neu ei is-bwyllgorau i wneud hynny.
- (4) Pan fo is-adran (3) yn gymwys, rhaid i ACC gyhoeddi'r rhesymau dros beidio â chyhoeddi penderfyniadau.'.



Nick Ramsay

48

Section 11, page 5, after line 18, insert—

- ‘() Complaints and disputes relating to devolved taxes must be resolved within a period of 30 days or such longer period as may be agreed between WRA and the person making the complaint or raising the dispute.’.

Adran 11, tudalen 5, ar ôl llinell 19, mewnosoder—

- ‘() Rhaid datrys cwynion ac anghydfodau sy’n ymwneud â threthi datganoledig o fewn cyfnod o 30 diwrnod neu unrhyw gyfnod hwy a bennir rhwng ACC a’r person sy’n gwneud y gwŷn neu’n codi’r anghydfod.’.

Nick Ramsay

49

Page 5, after line 24, insert a new section—

[] Independence of WRA

- (1) The Welsh Ministers must not—
- (a) give directions relating to, or
 - (b) otherwise seek to control,
- the exercise by WRA of its functions.
- (2) This section is subject to any contrary provision made by or under this Act or any other enactment.’.

Tudalen 5, ar ôl llinell 27, mewnosoder adran newydd—

[] Annibyniaeth ACC

- (1) Ni chaiff Gweinidogion Cymru—
- (a) rhoi cyfarwyddiadau sy’n ymwneud â’r modd y mae ACC yn arfer ei swyddogaethau, neu
 - (b) ceisio fel arall i reoli’r modd y mae ACC yn arfer ei swyddogaethau.
- (2) Mae’r adran hon yn ddarostyngedig i unrhyw ddarpariaeth groes a wneir gan y Ddeddf hon neu o dan y Ddeddf hon neu unrhyw ddeddfiad arall.’.

Nick Ramsay

50

Section 12, page 5, at the beginning of line 26, insert ‘Subject to subsection (*new subsection to be inserted by amendment 52*)’.

Adran 12, tudalen 5, ar ddechrau llinell 29, mewnosoder ‘Yn ddarostyngedig i is-adran (*mae’r is-adran newydd i’w mewnosod gan welliant 52*)’.



Nick Ramsay

51

Section 12, page 5, after line 29, insert –

- ‘(2) A member, committee or sub-committee to which functions are delegated is expected to adhere to the standards of behaviour and values included in the Charter prepared under section 25(1).’.

Adran 12, tudalen 5, ar ôl llinell 33, mewnosoder –

- ‘(2) Disgwylir i aelod, pwyllgor neu is-bwyllgor y dirprwywyd swyddogaethau iddo gadw at y safonau ymddygiad a’r gwerthoedd a gynhwysir yn y Siarter a baratoir o dan adran 25(1).’.

Nick Ramsay

52

Section 12, page 5, after line 29, insert –

- ‘(2) The following functions may not be delegated –
- (a) submission of the corporate plan under section 26(1);
 - (b) publication and submission to the Welsh Ministers of the annual report and its laying before the National Assembly for Wales under section 27(1);
 - (c) submission of the Tax Statement under section 29(1).’.

Adran 12, tudalen 5, ar ôl llinell 33, mewnosoder –

- ‘(2) Ni chaniateir dirprwyo’r swyddogaethau a ganlyn –
- (a) cyflwyno cynllun corfforaethol o dan adran 26(1);
 - (b) cyhoeddi adroddiad blynyddol a’i anfon at Weinidogion Cymru a’i osod gerbron Cynulliad Cenedlaethol Cymru o dan adran 27(1);
 - (c) cyflwyno’r Datganiad Treth o dan adran 29(1).’.

Nick Ramsay

53

Section 13, page 6, after line 14, insert –

- ‘(8) A person exercising functions pursuant to a delegation under subsection (1) is expected to adhere to the standards of behaviour and values included in the Charter prepared under section 25(1).’.

Adran 13, tudalen 6, ar ôl llinell 17, mewnosoder –

- ‘(8) Disgwylir i berson sy’n arfer swyddogaethau yn unol â dirprwyaeth o dan is-adran (1) lynu at y safonau ymddygiad a’r gwerthoedd a gynhwysir yn y Siarter a baratoir o dan adran 25(1).’.



Nick Ramsay

54

Page 6, line 15, leave out section 14 and insert –

‘14 Ministerial guidance

- (1) The Welsh Ministers may give guidance to WRA about the exercise of its functions.
- (2) WRA must have regard to any guidance given by Welsh Ministers.
- (3) The Welsh Ministers must publish any guidance given to WRA under this section as they consider appropriate.
- (4) The Welsh Ministers must lay before the National Assembly for Wales a copy of guidance published under subsection (3).
- (5) Subsections (3) and (4) do not apply to the extent that the Welsh Ministers consider that publication of the guidance would prejudice the effective exercise by WRA of its functions.’

Tudalen 6, llinell 18, hepgorer adran 14 a mewnosoder –

‘14 Canllawiau Gweinidogol

- (1) Caiff Gweinidogion Cymru roi canllawiau i ACC ynghylch arfer ei swyddogaethau.
- (2) Rhaid i ACC roi sylw i unrhyw ganllawiau a roddir gan Weinidogion Cymru.
- (3) Rhaid i Weinidogion Cymru gyhoeddi unrhyw ganllawiau a roddir i ACC o dan yr adran hon sy’n briodol yn eu barn hwy.
- (4) Rhaid i Weinidogion Cymru osod copi o ganllawiau a gyhoeddir o dan is-adran (3) gerbron Cynulliad Cenedlaethol Cymru.
- (5) Nid yw is-adrannau (3) a (4) yn gymwys i’r graddau y mae Gweinidogion Cymru o’r farn y byddai cyhoeddi’r canllawiau yn niweidio gallu ACC i arfer ei swyddogaethau yn effeithiol.’

Nick Ramsay

55

Page 6, line 16, leave out section 14.

Tudalen 6, llinell 19, hepgorer adran 14.

Nick Ramsay

56

Section 22, page 10, after line 16, insert –

- ‘(3) The Welsh Ministers must publish annually details of the sums paid to WRA under subsection (1).’

Adran 22, tudalen 10, ar ôl llinell 18, mewnosoder –

- ‘(3) Rhaid i Weinidogion Cymru gyhoeddi manylion y symiau a delir i ACC o dan is-adran (1) yn flynyddol.’



Nick Ramsay

57

Section 23, page 10, after line 19, insert –

- ‘(2) “Rewards” include (but are not limited to) sums paid by WRA to individuals providing information relating to tax avoidance, tax evasion or other dishonest or fraudulent behaviour on the part of a taxpayer.’.

Adran 23, tudalen 10, ar ôl llinell 21, mewnosoder –

- ‘(2) Mae “gwobrau” yn cynnwys (ond nid ydynt yn gyfyngedig i) symiau a delir gan ACC i unigolion sy’n darparu gwybodaeth yn ymwneud ag osgoi trethi, efadu trethi neu ymddygiad anonest neu dwyllodrus arall ar ran y trethdalwr.’.

Nick Ramsay

58

Section 23, page 10, after line 19, insert –

- ‘(2) WRA must report annually to the National Assembly for Wales on the sums paid by way of reward.
- (3) WRA must –
- (a) lay the report prepared under subsection (2) before the National Assembly for Wales; and
 - (b) publish the report on its website.
- (4) The report must include details of the sums paid in respect of tax avoidance, tax evasion or other dishonest or fraudulent behaviour.’.

Adran 23, tudalen 10, ar ôl llinell 21, mewnosoder –

- ‘(2) Rhaid i ACC adrodd yn flynyddol i Gynulliad Cenedlaethol Cymru ar y symiau a dalwyd ar ffurf gwobrau.
- (3) Rhaid i ACC –
- (a) gosod yr adroddiad a baratoir o dan is-adran (2) gerbron Cynulliad Cenedlaethol Cymru; a
 - (b) cyhoeddi’r adroddiad ar ei wefan.’.
- (4) Rhaid i’r adroddiad gynnwys manylion y symiau a delir mewn perthynas ag osgoi trethi, efadu trethi neu ymddygiad anonest neu dwyllodrus arall.’.



Nick Ramsay

59

Section 24, page 10, after line 24, insert—

- (3) For the purposes of this section disbursements do not include rewards paid under section 23.’.

Adran 24, tudalen 10, ar ôl llinell 27, mewnosoder—

- (3) At ddibenion yr adran hon nid yw alldaliadau yn cynnwys gwobrau a roddir o dan adran 23.’.

Nick Ramsay

60

Section 25, page 10, line 27, after ‘Charter’, insert ‘which provides for a quality service for the taxpayer’.

Adran 25, tudalen 10, llinell 30, ar ôl ‘Siarter’, mewnosoder ‘sy’n rhoi gwasanaeth o ansawdd i’r trethdalwr’.

Nick Ramsay

61

Section 25, page 11, after line 9, insert—

- (6) The first Charter must be published within 6 months of the coming into force of this section.’.

Adran 25, tudalen 11, ar ôl llinell 9, mewnosoder—

- (6) Rhaid cyhoeddi’r Siarter gyntaf o fewn 6 mis i’r adran hon ddod i rym.’.

Nick Ramsay

62

Section 25, page 11, after line 9, insert—

- (6) WRA must report annually to the National Assembly for Wales on the steps taken to fulfil their duty under this section.
- (7) WRA must—
- (a) lay the report prepared under subsection (6) before the National Assembly for Wales; and
 - (b) publish the report on its website.’.



Adran 25, tudalen 11, ar ôl llinell 9, mewnosoder –

- '(6) Rhaid i ACC adrodd yn flynyddol i Gynulliad Cenedlaethol Cymru ar y camau a gymerwyd i gyflawni ei ddyletswydd o dan yr adran hon.
- (7) Rhaid i ACC –
 - (a) gosod yr adroddiad a baratoir o dan is-adran (6) gerbron Cynulliad Cenedlaethol Cymru; a
 - (b) cyhoeddi'r adroddiad ar ei wefan.'

Nick Ramsay 63

Section 26, page 11, line 13, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.

Adran 26, tudalen 11, llinell 13, hepgorer 'Weinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.

Nick Ramsay 64

Section 26, page 11, line 16, leave out 'outcomes' and insert 'key performance measures'.

Adran 26, tudalen 11, llinell 16, hepgorer 'canlyniadau' a mewnosoder 'mesurau perfformiad allweddol'.

Nick Ramsay 65

Section 26, page 11, line 19, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.

Adran 26, tudalen 11, llinell 20, hepgorer 'Gweinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.

Nick Ramsay 66

Section 26, page 11, line 21, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.

Adran 26, tudalen 11, llinell 22, hepgorer 'Gweinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.

Nick Ramsay 67

Section 26, page 11, after line 23, insert –

- '() WRA must report annually to the National Assembly for Wales on the steps taken to fulfil their duty under this section.
- () WRA must –
 - (a) lay the report prepared under subsection () before the National Assembly for Wales; and
 - (b) publish the report on its website.'



Adran 26, tudalen 11, ar ôl llinell 24, mewnosoder –

- '() Rhaid i ACC adrodd yn flynyddol i Gynulliad Cenedlaethol Cymru ar y camau a gymerwyd i gyflawni ei ddyletswydd o dan yr adran hon.
- () Rhaid i ACC –
 - (a) gosod yr adroddiad a baratoir o dan is-adran () gerbron Cynulliad Cenedlaethol Cymru; a
 - (b) cyhoeddi'r adroddiad ar ei wefan.'

Nick Ramsay

68

Section 26, page 11, line 25, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.
Adran 26, tudalen 11, llinell 27, hepgorer 'Weinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.

Nick Ramsay

69

Section 26, page 11, line 33, leave out 'Welsh Ministers' and insert 'National Assembly for Wales'.
Adran 26, tudalen 11, llinell 35, hepgorer 'Weinidogion' a mewnosoder 'Gynulliad Cenedlaethol'.

Nick Ramsay

70

Section 27, page 12, line 2, after 'year', insert 'and no later than 31 August'.
Adran 27, tudalen 12, llinell 2, ar ôl 'ariannol', mewnosoder 'a dim hwyrach na 31 Awst'.

Nick Ramsay

71

Section 28, page 12, after line 15, insert –

- '() Accounting records kept under subsection (1) must include details of rewards paid under section 23.'

Adran 28, tudalen 12, ar ôl llinell 17, mewnosoder –

- '() Rhaid i gofnodion cyfrifo a gedwir o dan is-adran (1) gynnwys manylion gwobrau a roddir o dan adran 23.'



Nick Ramsay

72

Page 88, after line 27, insert a new schedule –

‘SCHEDULE

(introduced by section 3(new subsection to be inserted by amendment 31))

APPOINTMENT OF EMPLOYEE MEMBERS TO WRA BOARD

Appointment of employee members

- 1 The employee members are to comprise –
- (a) a person appointed in accordance with paragraph 2 (“the appointed member”), and
 - (b) a person appointed in accordance with paragraph 3 (“the elected member”).

The appointed member

- 2 (1) The chief executive must recommend a person to the non-executive members for appointment as the appointed member under this paragraph.
- (2) The non-executive members must –
- (a) appoint that person, or
 - (b) require the chief executive to recommend another person (in which event this sub-paragraph applies again and so on until someone is appointed).

The elected member

- 3 (1) This paragraph applies to the appointment of an elected member.
- (2) As soon as reasonably practical, WRA must conduct a ballot of its staff for the purpose of appointing a person under this paragraph.
- (3) The elected member is to be appointed by the non-executive members in accordance with the result of the ballot.

Terms of appointment

- 4 (1) The terms of the employee members’ appointment are to be determined by the non-executive members.
- (2) The terms may include remuneration arrangements which –
- (a) may provide for allowances, gratuities, and other benefits to cover expenses properly and necessarily incurred by the person in the capacity of member of WRA, and
 - (b) may include a formula or other mechanism for adjusting one or more of those elements from time to time.
- (3) The remuneration arrangements may not provide for payment of a salary or, subject to sub-paragraph (5), a pension.



- (4) Amounts payable by virtue of sub-paragraph (2) are to be paid by WRA.
- (5) If an employee member is a participant in a pension scheme under the terms of their employment with WRA, the remuneration arrangements must (without affecting the continuity of that employment) provide for their service as an employee member to be treated for the purposes of the scheme as service as an employee of WRA.

Termination of appointments

- 5 The appointment of an employee member terminates –
 - (a) if the terms of appointment provide for it to expire at the end of a period, at the end of that period, and
 - (b) in any event, when the member ceases to be an employee of WRA.
- 6 (1) An employee member may resign by giving written notice to the non-executive members.
- (2) The appointment is terminated upon acceptance of the resignation by the non-executive members.
- 7 The non-executive members may terminate the appointment of an employee member by giving the member written notice if –
 - (a) the member has been absent from meetings of WRA without WRA’s permission for a period or periods totalling 3 months or more in any 12 month period,
 - (b) the member is unfit to continue the appointment because of misconduct,
 - (c) the member has failed to comply with the terms of the appointment, or
 - (d) the member is otherwise unable, unfit or unwilling to carry out the member’s functions.’.



Tudalen 88, ar ôl llinell 25, mewnosoder atodlen newydd –

'ATODLEN

(a gyflwynir gan adran 3(mae'r is-adran newydd i'w mewnosod gan welliant 31))

PENODI AELODAU SY'N GYFLOGEION I FWRDD ACC

Penodi aelodau sy'n gyflogeion

- 1 Mae'r aelodau sy'n gyflogeion i gynnwys –
- (a) person a benodir yn unol â pharagraff 2 ("yr aelod a benodir"), a
 - (b) person a benodir yn unol â pharagraff 3 ("yr aelod etholedig").

Yr aelod a benodir

- 2 (1) Rhaid i'r prif weithredwr argymell person i'r aelodau anweithredol i'w benodi yn aelod a benodir o dan y paragraff hwn.
- (2) Rhaid i'r aelodau anweithredol –
- (a) penodi'r person hwnnw, neu
 - (b) ei gwneud yn ofynnol i'r prif weithredwr argymell person arall (os felly bydd yr is-baragraff hwn yn gymwys dro ar ôl tro hyd nes bod rhywun wedi ei benodi'n aelod).

Yr aelod etholedig

- 3 (1) Mae'r paragraff hwn yn gymwys i benodiad aelod etholedig.
- (2) Cyn gynted ag y bo'n rhesymol ymarferol, rhaid i ACC gynnal pleidlais o'i staff at ddiben penodi person o dan y paragraff hwn.
- (3) Mae'r aelod etholedig i'w benodi gan yr aelodau anweithredol yn unol â chanlyniad y bleidlais.

Telerau penodi

- 4 (1) Bydd telerau penodi yr aelodau sy'n gyflogeion yn cael eu pennu gan yr aelodau anweithredol.
- (2) Caiff y telerau gynnwys trefniadau talu cydnabyddiaeth a all –
- (a) gwneud darpariaeth ar gyfer lwfansau, arian rhodd a buddion eraill i dalu treuliau yr aed iddynt yn briodol ac o anghenraid gan y person yn rhinwedd ei swydd fel aelod o ACC, a
 - (b) cynnwys fformiwla neu drefn arall ar gyfer addasu un neu fwy o'r elfennau hynny o dro i dro.
- (3) Ni chaiff y trefniadau talu cydnabyddiaeth ddarparu ar gyfer talu cyflog nac ychwaith, yn ddarostyngedig i is-baragraff (5), ar gyfer pensiwn.
- (4) Bydd y symiau sy'n daladwy yn rhinwedd is-baragraff (2) yn cael eu talu gan ACC.



- (5) Os yw aelod sy'n gyflogai yn cyfranogi mewn cynllun pensiwn o dan delerau cyflogaeth gydag ACC, rhaid i'r trefniadau talu cydnabyddiaeth (heb effeithio ar barhad y gyflogaeth honno) wneud darpariaethau sy'n sicrhau bod gwasanaeth fel aelod sy'n gyflogai i'w drin, at ddibenion y cynllun, fel petai'n wasanaeth fel cyflogai i ACC.

Dod â phenodiadau i ben

- 5 Mae penodiad aelod sy'n gyflogai yn dod i ben—
- (a) os yw'r telerau penodi yn darparu ei fod yn dod i ben ar ddiwedd cyfnod, ar ddiwedd y cyfnod hwnnw, a
 - (b) beth bynnag yw'r sefyllfa, pan fo'r aelod yn peidio â bod yn gyflogai i ACC.
- 6 (1) Caiff aelod sy'n gyflogai ymddiswyddo drwy roi hysbysiad ysgrifenedig i'r aelodau anweithredol.
- (2) Bydd y penodiad yn dod i ben pan fo'r ymddiswyddiad yn cael ei dderbyn gan yr aelodau anweithredol.
- 7 Caiff yr aelodau anweithredol ddod â phenodiad aelod sy'n gyflogai i ben drwy roi hysbysiad ysgrifenedig i'r aelod—
- (a) os bu'r aelod yn absennol o gyfarfodydd ACC heb ganiatâd ACC am gyfanswm o 3 mis neu fwy (dros gyfnod neu gyfnodau) mewn unrhyw gyfnod o 12 mis,
 - (b) os yw'r aelod yn anaddas i barhau oherwydd camymddygiad,
 - (c) os yw'r aelod wedi methu â chydymffurfio â thelerau'r penodiad, neu
 - (d) os yw'r aelod yn methu â chyflawni ei swyddogaethau fel arall, yn anaddas i'w cyflawni fel arall, neu'n anfodlon eu cyflawni fel arall.'

