OFFERYNNAU STATUDOL CYMRU

2011 Rhif 993 (Cy.146)

CREDYDAU TRETH, CYMRU

Cynllun Credydau Treth (Cymeradwyo Darparwyr Gofal Plant) (Cymru) (Diwygio) 2011

NODYN ESBONIADOL

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

Mae'r Cynllun hwn yn diwygio Cynllun Credydau Treth (Cymeradwyo Darparwyr Gofal Plant) (Cymru) 2007 ("Cynllun 2007").

Mae Cynllun 2007 yn darparu ar gyfer cymeradwyo darparwyr gofal plant at ddibenion adran 12(5) o Ddeddf Credydau Treth 2002 ("y Ddeddf"). Gofal plant cymwys (fel y'i diffinnir yn erthygl 5 o Gynllun 2007) a ddarperir gan berson a gymeradwyir yn unol â Chynllun 2007 yw gofal a ddarperir gan berson o ddisgrifiad rhagnodedig at ddibenion adran 12(4) o'r Ddeddf. Mae Rheoliadau Credyd Treth Gwaith (Yr Hawl i'w Gael a'r Gyfradd Uchaf) 2002 (O.S. 2002/2005), a wnaed o dan adran 12(1) o'r Ddeddf, yn rhagnodi o dan ba amgylchiadau y gall hawl i gael credyd treth gwaith ar gyfer gofal a ddarperir gan berson a gymeradwyir yn unol â Chynllun 2007 godi.

Mae'r Cynllun hwn yn diwygio Cynllun 2007 i ddarparu, pan ddaw'r Cynllun hwn i rym, mai Gweinidogion Cymru fydd y corff cymeradwyo (drwy Arolygiaeth Gofal a Gwasanaethau Cymdeithasol Cymru) (erthygl 2).

Mae diwygiadau canlyniadol wedi eu gwneud i Gynllun 2007 gan erthyglau 3 i 8.

Mae erthygl 9 yn mewnosod darpariaeth arbed a darpariaeth drosiannol yng Nghynllun 2007 fel bod cymeradwyaethau sy'n ddilys yn union cyn i'r Cynllun hwn ddod i rym yn parhau i fod yn effeithiol o dan amgylchiadau rhagnodedig. Mae darpariaeth hefyd wedi ei gwneud i ymdrin â cheisiadau am gymeradwyaeth nad ydynt wedi eu cwblhau cyn 1 Ebrill 2011.

WELSH STATUTORY INSTRUMENTS

2011 No. 993 (W.146)

TAX CREDITS, WALES

The Tax Credits (Approval of Child Care Providers) (Wales) (Amendment) Scheme 2011

EXPLANATORY NOTE

(This note is not part of the Scheme)

This Scheme amends the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007 ("the 2007 Scheme").

The 2007 Scheme provides for the approval of child care providers for the purposes of section 12(5) of the Tax Credits Act 2002 ("the Act"). Qualifying child care (as defined in article 5 of the 2007 Scheme) provided by a person approved in accordance with the 2007 Scheme constitutes care provided by a person of a prescribed description for the purposes of section 12(4) of the Act. The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002 (S.I. 2002/2005), made under section 12(1) of the Act, prescribe the circumstances in which entitlement to working tax credit in respect of care provided by a person approved in accordance with the 2007 Scheme may arise.

This Scheme amends the 2007 Scheme to provide that with effect from the coming into force of this Scheme the approval body will be the Welsh Ministers (through the Care and Social Services Inspectorate Wales) (article 2).

Consequential amendments are made to the 2007 Scheme by articles 3 to 8.

Article 9 inserts saving and transitional provision in the 2007 Scheme so that approvals that are valid immediately before the coming into force of this Scheme will continue to have effect in prescribed circumstances. Provision is also made for dealing with applications for approval that have not been completed before 1 April 2011.

OFFERYNNAU STATUDOL CYMRU

2011 Rhif 993 (Cy.146)

CREDYDAU TRETH, CYMRU

Cynllun Credydau Treth (Cymeradwyo Darparwyr Gofal Plant) (Cymru) (Diwygio) 2011

Gwnaed *28 Mawrth 2011*

Gosodwyd gerbron Cynulliad Cenedlaethol Cymru *30 Mawrth 2011*

Yn dod i rym *1 Ebrill 2011*

Mae Gweinidogion Cymru, sef yr awdurdod cenedlaethol priodol o dan adran 12(6) o Ddeddf Credydau Treth 2002(**1**), yn gwneud y diwygiadau a ganlyn i'r Cynllun Credydau Treth (Cymeradwyo Darparwyr Gofal Plant) (Cymru) 2007(**2**) drwy arfer y pwerau a roddwyd gan adrannau 12(5), (7) ac (8) a 65(3) a (9) o'r Ddeddf honno.

Enwi, cychwyn, cymhwyso a dehongli

1.–(1) Enw'r Cynllun hwn yw Cynllun Credydau Treth (Cymeradwyo Darparwyr Gofal Plant) (Cymru) (Diwygio) 2011 a daw i rym ar 1 Ebrill 2011.

(2) Mae'r Cynllun hwn yn gymwys o ran Cymru.

(3) Yn y Cynllun hwn ystyr "y prif Gynllun" ("*the principal Scheme*") yw Cynllun Credydau Treth (Cymeradwyo Darparwyr Gofal Plant) (Cymru) 2007.

Diwygio erthygl 2 o'r prif Gynllun

2. Yn erthygl 2 o'r prif Gynllun (diffiniadau), yn y diffiniad o "corff cymeradwyo" ("*approval body*"), yn lle "yw'r corff y cyfeirir ato yn erthygl 3" rhodder "yw Gweinidogion Cymru".

(**1**) 2002 p.21. Trosglwyddwyd swyddogaethau Cynulliad Cenedlaethol Cymru o dan adrannau 12(5), (7) ac (8) a 65(3) a (9) o Ddeddf Credydau Treth 2002 ("y Ddeddf") i Weinidogion Cymru drwy weithrediad paragraff 30 o Atodlen 11 i Ddeddf Llywodraeth Cymru 2006 (p.32). *Gweler* adran 67 o'r Ddeddf am y diffiniad o "prescribed" ac adran 65(3) am y diffiniad o "schemes".

(**2**) O.S. 2007/226 (Cy.20), fel y'i diwygiwyd gan O.S. 2008/2687 (Cy. 237).

WELSH STATUTORY INSTRUMENTS

2011 No. 993 (W.146)

TAX CREDITS, WALES

The Tax Credits (Approval of Child Care Providers) (Wales) (Amendment) Scheme 2011

Made *28 March 2011*

Laid before the National Assembly for Wales *30 March 2011*

Coming into force *1 April 2011*

The Welsh Ministers, being the appropriate national authority under section 12(6) of the Tax Credits Act 2002(**1**), make the following amendments to the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007(**2**) in exercise of the powers conferred by sections 12(5), (7) and (8) and 65(3) and (9) of that Act.

Title, commencement, application and interpretation

1.–(1) The title of this Scheme is the Tax Credits (Approval of Child Care Providers) (Wales) (Amendment) Scheme 2011 and it comes into force on 1 April 2011.

(2) This Scheme applies in relation to Wales.

(3) In this Scheme "the principal Scheme" ("*y prif Gynllun*") means the Tax Credits (Approval of Child Care Providers) (Wales) Scheme 2007.

Amendment of article 2 of the principal Scheme

2. In article 2 of the principal Scheme (definitions), in the definition of "approval body" ("*corff cymeradwyo*"), for "body referred to in article 3" substitute "Welsh Ministers".

(**1**) 2002 c.21. The functions of the National Assembly for Wales under sections 12(5), (7) and (8) and 65(3) and (9) of the Tax Credits Act 2002 ("the Act") were transferred to the Welsh Ministers by operation of paragraph 30 of Schedule 11 to the Government of Wales Act 2006 (c.32). *See* section 67 of the Act for the definition of "prescribed" and section 65(3) for the definition of "schemes".

(**2**) S.I. 2007/226 (W.20), as amended by S.I. 2008/2687 (W. 237).

Dirymu erthygl 3 o'r prif Gynllun

3. Mae erthygl 3 o'r prif Gynllun (corff penodedig) wedi ei dirymu.

Diwygio erthygl 6 o'r prif Gynllun

4. Yn lle paragraff (1) o erthygl 6 o'r prif Gynllun (person a gymeradwywyd) rhodder y canlynol–

"(1) Rhoddir cymeradwyaeth i berson fel darparydd gofal plant o dan y Cynllun hwn os yw'r corff cymeradwyo wedi'i fodloni bod y meini prawf cymeradwyo wedi'u bodloni mewn perthynas â'r person hwnnw.".

Diwygio erthygl 7 o'r prif Gynllun

5. Ym mharagraff (b) o erthygl 7 o'r prif Gynllun (meini prawf cymeradwyo) yn lle "Gynulliad Cenedlaethol Cymru" rhodder "Weinidogion Cymru".

Diwygio erthyglau 8, 9 a 10 o'r prif Gynllun

6. Yn erthyglau 8 (system gymeradwyo), 9 (yr wybodaeth sydd i'w darparu gan y corff cymeradwyo) a 10 (y cyfnod cymeradwyo) o'r prif Gynllun, yn lle "rhaid i" rhodder "bydd" ym mhob man lle y mae'n ymddangos.

Diwygio erthygl 12 o'r prif Gynllun

7. Yn erthygl 12 o'r prif Gynllun (ffioedd) hepgorer ", a hynny'n ddarostyngedig i gymeradwyaeth Cynulliad Cenedlaethol Cymru,".

Dirymu erthygl 13 o'r prif Gynllun

8. Mae erthygl 13 o'r prif Gynllun (darpariaethau trosiannol) wedi ei dirymu.

Mewnosod erthyglau yn y prif Gynllun

9. Mae'r erthyglau a ganlyn wedi eu mewnosod yn y prif Gynllun–

"**Arbed**

14.–(1) Er gwaethaf dwyn y Cynllun hwn i rym, mae unrhyw gymeradwyaeth a roddir i ddarparydd gofal plant gan y cyn gorff cymeradwyo yn ddilys yn union cyn 1 Ebrill 2011 yn parhau i fod yn effeithiol mewn perthynas â'r darparydd hwnnw hyd nes y cynharaf o'r tri dyddiad isod, sef –

(a) y dyddiad pryd y tynnir y gymeradwyaeth honno yn ôl yn unol ag erthygl 6;

(b) y dyddiad pryd y daw'r gymeradwyaeth i ben am fod amser wedi mynd heibio; neu

(c) y dyddiad pryd y rhoddir cymeradwyaeth i'r darparydd gofal plant dan sylw gan y

Revocation of article 3 of the principal Scheme

3. Article 3 of the principal Scheme (specified body) is revoked.

Amendment of article 6 of the principal Scheme

4. For paragraph (1) of article 6 of the principal Scheme (approved person) substitute the following–

"(1) A person will be given approval as a child care provider under this Scheme if the approval body is satisfied that the approval criteria are met in relation to that person.".

Amendment of article 7 of the principal Scheme

5. In paragraph (b) of article 7 of the principal Scheme (approval criteria) for "National Assembly for Wales" substitute "Welsh Ministers".

Amendment of articles 8, 9 and 10 of the principal Scheme

6. In articles 8 (approval system), 9 (provision of information by approval body) and 10 (period of approval) of the principal Scheme, for "must", in each place it appears, substitute "will".

Amendment of article 12 of the principal Scheme

7. In article 12 of the principal Scheme (fees) omit ", subject to the approval of the National Assembly for Wales,".

Revocation of article 13 of the principal Scheme

8. Article 13 of the principal Scheme (transitional provisions) is revoked.

Insertion of articles in the principal Scheme

9. The following articles are inserted in the principal Scheme–

"**Saving**

14.–(1) Notwithstanding the coming into force of this Scheme, any approval granted to a child care provider by the former approval body which is valid immediately before 1 April 2011 continues to have effect in respect of that provider until whichever is the earliest, the date on which–

(a) such approval is withdrawn in accordance with article 6;

(b) such approval expires by the effluxion of time; or

(c) the child care provider concerned is given an approval by the approval body

corff cymeradwyo yn unol ag erthygl 6.

(2) Yn yr erthygl hon ac yn erthygl 15, ystyr "cyn gorff cymeradwyo" ("*former approval body*") yw Nestor Primecare Services Limited, sy'n masnachu fel Nestor Criminal Records Agency(**1**).

Darpariaeth drosiannol

15. Pan fo cais am gymeradwyaeth fel darparydd gofal plant wedi cael ei gyflwyno i'r cyn gorff cymeradwyo ond nid yw wedi ei roi na'i wrthod eto gan y cyn gorff cymeradwyo cyn 1 Ebrill 2011, bydd y cais hwnnw am gymeradwyaeth yn cael ei benderfynu gan y corff cymeradwyo.".

pursuant to article 6.

(2) In this article and in article 15, "former approval body" ("*cyn gorff cymeradwyo*") means Nestor Primecare Services Limited, trading as Nestor Criminal Records Agency(**1**).

Transitional provision

15. Where an application for approval as a child care provider has been submitted to but has not been granted or refused by the former approval body before 1 April 2011, such an application for approval will be determined by the approval body.".

Huw Lewis

Y Dirprwy Weinidog dros Blant, o dan awdurdod y Gweinidog dros Blant, Addysg a Dysgu Gydol Oes, un o Weinidogion Cymru

28 Mawrth 2011

Deputy Minister for Children, under authority of the Minister for Children, Education and Lifelong Learning, one of the Welsh Ministers

28 March 2011

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