Finance Committee

The Tax Collection and Management (Landfill Disposals Tax Records) (Wales) Regulations 2018

This Statutory Instrument is being considered by the Finance Committee under Standing Order 27.8A.

Background and Purpose

1. These Regulations make provision about the records which must be preserved by a person who carries out taxable operations in relation to landfill disposals tax under section 38 of the Tax Collection and Management (Wales) Act 2016 (‘the 2016 Act’).

Procedure

Negative.

Merits Scrutiny

No points are identified for reporting in respect of this instrument.

Policy objectives

Statement of policy intent

2. To support the Committee’s scrutiny of the Tax Collection and Management (Wales) Bill, the Welsh Government provided information on the policy intent for the delegated powers within the Bill.

3. These regulations relate to Section 39(A) of the Act, which was inserted by paragraph 8 of Schedule 23 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (the “LTTA”). This power replaces a similar power to that included in section 36(6) of the Bill (section 38(6) of the Act). (Section 38(6) of the Act has been omitted by paragraph 5 of Schedule 23 to the LTTA).

4. The statement noted that Section 36(6) of the Tax Collection and Management Bill (Section 38(6) in the Act) set out a regulation making power to “specify
particular records or supporting documents for tax returns that do or do not fall within the duty to be kept and preserved."

Finance Committee Stage 1 scrutiny

5. No comments made.

Consultation responses

Assembly consultation

6. No comments made.

Welsh Government consultation

7. No comments made.

Scottish Regulations

8. No notable differences between regulations. The Revenue Scotland and Tax Powers Act (Record Keeping) Regulations 2015 makes provisions for the documents required to be preserved, which are consistent with those set out in the proposed Welsh regulations.

UK Regulations

No notable differences between regulations. Section 16 of The Landfill Tax Regulations 1996 legislates for the same documents to be preserved for UK landfill tax.

Government Response

The Welsh Government notes the report from Finance Committee.

Committee View

The Committee noted the Regulations.