

SL(5)709 – The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) (No. 2) Regulations 2020

Background and Purpose

These Regulations amend the standard rate, lower rate and unauthorised disposals rate for landfill disposals tax which will apply to taxable disposals made on or after 1 April 2021 in Wales.

The rates from 1 April 2021 are as follows:

- The standard rate is **£96.70** per tonne (increased from £94.15 per tonne)
- The lower rate is **£3.10** per tonne (increased from £3.00 per tonne)
- The unauthorised disposals rate is **£145.05** per tonne (increased from £141.20 per tonne).

Taxable disposals made on or after 1 April 2020 but before 1 April 2021 will remain subject to rates set by the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2020.

Procedure

Made Affirmative.

The Regulations were made by the Welsh Ministers before they were laid before the Senedd. The Senedd must approve the Regulations within 28 days (excluding any days when the Senedd is dissolved or in recess for more than four days) of the date they were made for them to continue to have effect.

Technical Scrutiny

No points are identified for reporting under Standing Order 21.2 in respect of this instrument.

Merits Scrutiny

The following point is identified for reporting under Standing Order 21.3 in respect of this instrument:

1. Standing Order 21.3(i) - that it imposes a charge on the Welsh Consolidated Fund or contains provisions requiring payments to be made to that Fund or any part of the government or to any local or public authority in consideration of any licence or consent or of any services to be rendered, or prescribes the amount of any such charge or payment.

Section 25 of the Tax Collection and Management (Wales) Act 2016 provides that the Welsh Revenue Authority must pay amounts collected in the exercise of its functions into the Welsh



Consolidated Fund. These Regulations prescribe the three rates of landfill disposals tax in Wales.

Welsh Government response

A Welsh Government response is not required.

Committee Consideration

The Committee considered the instrument at its meeting on 11 January 2021 and reports to the Senedd in line with the reporting point above.

