# WRITTEN STATEMENT

# BY

# THE WELSH GOVERNMENT

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| **TITLE** | **Independent Review of the Landfill Disposals Tax** |
| **DATE** | **6 July 2023** |
| **BY** | **Rebecca Evans MS Minister for Finance and Local Government** |

A commitment was made during the passage of the Landfill Disposals Tax (Wales) Act 2017, through the then National Assembly for Wales [Senedd], for an independent review of Landfill Disposals Tax (LDT) to be carried out by September 2023.

Following an open tendering process, Eunomia Research and Consulting was appointed in June 2022 to conduct the independent review. The review has now concluded, and its report is published today, 6 July 2023. The scope of the review focused on the effectiveness of LDT and its implementation. In particular, the review aimed to consider the impact of LDT rates on behaviours in the waste sector and the extent to which LDT legislation has influenced behaviours.

The full report and executive summary can be accessed on the Welsh Government website [https://www.gov.wales/independent-review-land-disposals-tax-wales-act-2017](https://eur01.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.gov.wales%2Findependent-review-land-disposals-tax-wales-act-2017&data=05%7C01%7CPSMFLG%40gov.wales%7C4a4085cd696c4a43d57a08db7bae00e1%7Ca2cc36c592804ae78887d06dab89216b%7C0%7C0%7C638239759484255313%7CUnknown%7CTWFpbGZsb3d8eyJWIjoiMC4wLjAwMDAiLCJQIjoiV2luMzIiLCJBTiI6Ik1haWwiLCJXVCI6Mn0%3D%7C3000%7C%7C%7C&sdata=ll8GbakogJK%2FGVK26KSCmWtmMdrGXAqu6C2c9QZJydY%3D&reserved=0). The conclusions and recommendations contained in the report will inform the future development of LDT.