

Draft Regulations laid before the National Assembly for Wales under section 94(6) of the Landfill Disposals Tax (Wales) Act 2017, for approval by resolution of the National Assembly for Wales.

DRAFT WELSH STATUTORY
INSTRUMENTS

2018 No. (W.)

LANDFILL TAX, WALES

The Landfill Disposals Tax (Tax Rates) (Wales) Regulations 2018

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations specify the first standard rate, lower rate and unauthorised disposals rate for landfill disposals tax and will apply to a taxable disposal made on or after 1 April 2018. Part 2 of the Landfill Disposals Tax (Wales) Act 2017 (“the Act”) sets out what constitutes a taxable disposal.

The standard rate is £88.95, the lower rate is £2.80 and the unauthorised disposals rate is £133.45.

For a taxable disposal made at an authorised landfill site, tax is to be calculated by reference to the weight and type of material disposed of, in accordance with section 14 of the Act.

For a taxable disposal made at a place other than an authorised landfill site, tax is to be calculated by reference to the weight of material disposed of, in accordance with section 46 of the Act.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a Regulatory Impact Assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Welsh Government, Cathays Park, Cardiff CF10 3NQ.

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Made ***

Coming into force ***

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 14(3) and (6), 46(4) and 94(1) of the Landfill Disposals Tax (Wales) Act 2017⁽¹⁾.

In accordance with section 94(6) of that Act, a draft of these Regulations has been laid before and approved by a resolution of the National Assembly for Wales.

Title and commencement

1. The title of these Regulations is the Landfill Disposals Tax (Tax Rates) (Wales) Regulations 2018 and they come into force on 1 April 2018.

Application

2. These Regulations have effect in relation to a taxable disposal made on or after 1 April 2018.

Rates of landfill disposals tax

3. The following rates are prescribed in accordance with sections 14(3) and (6), and 46(4) of the Landfill Disposals Tax (Wales) Act 2017—

- (a) the standard rate is £88.95;
- (b) the lower rate is £2.80; and

(1) 2017 anaw 3.

(c) the unauthorised disposals rate is £133.45.

Name

Cabinet Secretary for Finance, one of the Welsh
Ministers

Date