

Draft Regulations laid before Senedd Cymru under section 189(2) of the Tax Collection and Management (Wales) Act 2016 for approval by resolution of Senedd Cymru.

DRAFT WELSH STATUTORY
INSTRUMENTS

2024 No. (W.)

LANDFILL TAX, WALES

The Landfill Disposals Tax (Tax Rates) (Amendment) and Tax Collection and Management (Wales) Act 2016 (Miscellaneous Amendments) (Wales) Regulations 2024

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations prescribe the standard rate, lower rate and unauthorised disposals rate for landfill disposals tax chargeable on taxable disposals (within the meaning of Part 2 of the Landfill Disposals Tax (Wales) Act 2017) made on or after 1 April 2024.

The standard rate is £103.70 per tonne, the lower rate is £3.30 per tonne and the unauthorised disposals rate is £155.55 per tonne.

Taxable disposals made on or after 1 April 2023 but before 1 April 2024 will remain subject to rates set by the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2023 (S.I. 1316 (W. 265)) as a result of the amendment made by regulation 5 of these Regulations.

These Regulations amend Table A1 of the Tax Collection and Management (Wales) Act 2016 to substitute an incorrect number cross-reference.

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 and on the Welsh Government's website at www.gov.wales.

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The Landfill Disposals Tax (Tax Rates) (Amendment) and Tax Collection and Management (Wales) Act 2016 (Miscellaneous Amendments) (Wales) Regulations 2024

Made

Coming into force

1 April 2024

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by section 122(5) of the Tax Collection and Management (Wales) Act 2016⁽¹⁾ and sections 14(3) and (6), 46(4), 93 and 94(1) of the Landfill Disposals Tax (Wales) Act 2017⁽²⁾.

In accordance with section 189(2) of the Tax Collection and Management (Wales) Act 2016, a draft of these Regulations was laid before, and approved by resolution of, Senedd Cymru⁽³⁾

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- (1) 2016 anaw 6. Section. 122, was amended by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), s. 81(2)(3), Sch. 23 para. 42, the Landfill Disposals Tax (Wales) Act 2017 anaw. 3 Pt 5 c.5 s.75 and Schedule 4 paragraph 11, and S.I. 2018/101,
- (2) 2017 anaw 3.
- (3) The reference in section 189(2) to the National Assembly for Wales now has effect as a reference to Senedd Cymru, by virtue of section 150A(2) of the Government of Wales Act 2006 (c. 32).

Title and commencement

1. The title of these Regulations is the Landfill Disposals Tax (Tax Rates) (Amendment) and Tax Collection and Management (Wales) Act 2016 (Miscellaneous Amendments) (Wales) Regulations 2024 and they come into force on 1 April 2024.

Application

2. Regulation 3 has effect in relation to a taxable disposal (within the meaning of Part 2 of the Landfill Disposals Tax (Wales) Act 2017) made on or after 1 April 2024.

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 respectively—

- (a) the standard rate is £103.70 per tonne,
- (b) the lower rate is £3.30 per tonne, and
- (c) the unauthorised disposals rate is £155.55 per tonne.

Amendment of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2022

4. In regulation 2 of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2022(1), after “1 April 2023” insert “but before 1 April 2024”.

Amendment of the Tax Collection and Management (Wales) Act 2016

5. In section 122(3) of the Tax Collection and Management (Wales) Act 2016, in Table A1, in the column headed “Amount of Tax” for item 10, for “48 or 49” substitute “49 or 50.”

Name

Minister for Finance and Local Government, one of the Welsh Ministers

Date