



Llywodraeth Cymru  
Welsh Government

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## **WRITTEN STATEMENT BY THE WELSH GOVERNMENT**

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**TITLE** Introduction of Landfill Disposals Tax (Wales) Bill

**DATE** 28 November 2016

**BY** Mark Drakeford AM, Cabinet Secretary for Finance and Local Government

The Landfill Disposals Tax (Wales) Bill and Explanatory Memorandum have today been laid before the National Assembly for Wales.

The Bill will establish a new tax on disposals of waste to landfill and will replace landfill tax in Wales from April 2018. It will ensure the revenue from landfill tax continues to be collected and invested in public services in Wales.

The tax recognises the environmental cost of landfilling waste and encourages greater prevention, re-use, recycling and recovery of waste. Landfill disposals tax will be another useful lever to help us achieve our ambitious goal of a zero waste Wales.

The Welsh Government has engaged widely with stakeholders throughout the development of landfill disposals tax. It will remain broadly consistent with the existing landfill tax in terms of maintaining similar processes and an approach to tax rates, which will provide stability and reassurance to businesses and minimise the risk of waste tourism.

However, in response to stakeholders' views, this legislation is designed to be simple and clear to apply; it reflects established practices; is up to date and is relevant to Wales.

The Bill brings unauthorised disposals of waste into the scope of landfill disposals tax, closing a potential route for tax evasion. This aims to deter unauthorised disposals of waste by making it more financially risky to dispose of waste other than at an authorised landfill site.

The Welsh Revenue Authority (WRA) will collect and manage landfill disposals tax and Natural Resources Wales (NRW) will take a key role in compliance and enforcement. This will ensure the WRA will benefit from NRW's experience and knowledge of landfill and its established relationships with landfill site operators.

Some of the revenue raised from landfill disposals tax will be allocated to the Landfill Disposals Tax Communities Scheme, which will support biodiversity, waste minimisation and environmental enhancement projects. I will publish a paper providing further detail about the development of this scheme.

The Welsh Government is committed to making Welsh taxes fair and simple; they will provide stability and certainty to taxpayers and will support public services, jobs and growth. I look forward to working with the National Assembly as it scrutinises the Landfill Disposals Tax (Wales) Bill over the coming months.

Further information about the Bill is available in a factsheet, at <http://gov.wales/docs/caecd/publications/161128-LDT-leaflet-en.pdf>