
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.