

LANDFILL DISPOSALS TAX (WALES) ACT 2017

EXPLANATORY NOTES

APPLICATION OF THE ACT

8. The Act establishes a tax on disposals to landfill in Wales. The WRA is responsible for the collection and management of the tax. Landfill site operators in Wales will be responsible for registering with WRA, notifying and paying tax on all relevant disposals made at their landfill site(s). This will involve submitting a self-assessed quarterly tax return and paying any tax due by the last working day of the following month. The tax liability is calculated by reference to the taxable weight of the material being disposed of as waste by way of landfill in Wales. A lower tax rate will be applied to qualifying materials or qualifying mixtures of material and a standard rate will be applied to all other materials. There are some exemptions which, if applicable, will mean that there is no liability to tax, and some reliefs that may affect whether and how much tax is chargeable. The Act also extends the scope of LDT to disposals made other than at an authorised landfill site (“unauthorised disposals”) and provides for there to be an unauthorised disposals rate of tax. All LDT tax rates will be set through regulations.
9. At its most basic, landfill site operators in Wales are responsible for registering for, accounting for and paying tax on all taxable disposals made at authorised landfill sites in Wales. Where an unauthorised disposal occurs, WRA have power to issue a notice charging LDT on a person for the disposal. A person to whom a charging notice is issued will be required to pay that tax.