

LANDFILL DISPOSALS TAX (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5 - Supplementary Provision

Chapter 7 - Miscellaneous

Landfill Disposals Tax Communities Scheme

Section 92 – Landfill Disposals Tax Communities Scheme

167. [Section 92](#) places a duty on the Welsh Ministers to prepare and publish a Landfill Disposals Tax Communities Scheme, which will make provision for grant funding for the benefit of communities affected by landfill disposals or activities preparatory to landfill, such as activities at waste transfer stations. The Scheme may provide for the grants to be allocated by reference to specified criteria and to be subject to conditions set out in the Scheme or by the Welsh Ministers in the grant offers. It is envisaged that the criteria specified may include reference to biodiversity, waste minimisation and other social or environmental community enhancements, among other things. Details of how the Scheme will operate will be published separately at the time LDT becomes operational in April 2018 or beforehand.
168. [Section 92\(4\)](#) requires Welsh Ministers to review the Scheme at least once in the period of four years after it is first published and for there to be further reviews at intervals of no more than four years after the first review. It also requires the Welsh Ministers to consult with appropriate persons when reviewing the Scheme.
169. [Section 92\(5\)](#) allows the Welsh Ministers to revise or revoke the Scheme following a review but the scheme cannot be revoked within the first four years. [Section 92\(6\)](#) requires the Welsh Ministers to publish any revised Scheme.
170. [Section 92\(7\)](#) requires the Welsh Ministers to lay the Scheme, and any later revised versions of it, before the National Assembly for Wales.