
WELSH STATUTORY INSTRUMENTS

2020 No. 1614 (W. 338)

LANDFILL TAX, WALES

The Landfill Disposals Tax (Tax Rates) (Wales)
(Amendment) (No. 2) Regulations 2020

Approved by Senedd Cymru

<i>Made</i>	- - - -	<i>at 9:57 a.m. on 21 December 2020</i>
<i>Laid before Senedd Cymru</i>		<i>at 5.00 p.m. on 21 December 2020</i>
<i>Coming into force</i>	- -	<i>1 April 2021</i>

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

Title and commencement

1. The title of these Regulations is the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) (No. 2) Regulations 2020 and they come into force on 1 April 2021.

Application

2. These Regulations have 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 2021.

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 £96.70 per tonne;
- (b) the lower rate is £3.10 per tonne; and
- (c) the unauthorised disposals rate is £145.05 per tonne.

Amendment of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2020

4. In regulation 2 of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2020(2), after “1 April 2020” insert “but before 1 April 2021”.

At 9.57 a.m. on 21 December 2020

Rebecca Evans
Minister for Finance and Trefnydd, one of the
Welsh Ministers

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 2021.

The standard rate is £96.70 per tonne, the lower rate is £3.10 per tonne and the unauthorised disposals rate is £145.05 per tonne.

Taxable disposals made on or after 1 April 2020 but before 1 April 2021 will remain subject to rates set by the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2020 (S.I. 2020/95 (W. 16)) as a result of the amendment made by regulation 4 of these Regulations.

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.