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## 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](http://www.gov.wales).

**Changes to legislation:**

There are currently no known outstanding effects for the The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) (No. 2) Regulations 2020.