



OFFERYNNAU STATUDOL  
CYMRU

WELSH STATUTORY  
INSTRUMENTS

**2021 Rhif 1470 (Cy. 377)**

**2021 No. 1470 (W. 377)**

## **Y DRETH DIRLENWI, CYMRU**

## **LANDFILL TAX, WALES**

**Rheoliadau Treth Gwarediadau  
Tirlenwi (Cyfraddau Treth)  
(Cymru) (Diwygio) 2021**

**The Landfill Disposals Tax (Tax  
Rates) (Wales) (Amendment)  
Regulations 2021**

### **NODYN ESBONIADOL**

*(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)*

Mae'r Rheoliadau hyn yn rhagnodi'r gyfradd safonol, y gyfradd is a'r gyfradd gwarediadau sydd heb eu hawdurdodi ar gyfer y dreth gwarediadau tirlenwi sydd i'w chodi ar warediadau trethadwy (o fewn ystyr Rhan 2 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017) a wneir ar 1 Ebrill 2022 neu ar ôl hynny.

Y gyfradd safonol yw £98.60 y dunnell, y gyfradd is yw £3.15 y dunnell a'r gyfradd gwarediadau sydd heb eu hawdurdodi yw £147.90 y dunnell.

Bydd gwarediadau trethadwy a wneir ar 1 Ebrill 2021 neu ar ôl hynny ond cyn 1 Ebrill 2022 yn parhau'n ddarostyngedig i'r cyfraddau a osodir gan Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) (Rhif 2) 2020 (O.S. 2020/1614 (Cy. 338)) o ganlyniad i'r diwygiad a wneir gan reoliad 4 o'r Rheoliadau hyn.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth: Llywodraeth Cymru, Parc Cathays, Caerdydd CF10 3NQ ac ar wefan Llywodraeth Cymru ar [www.llyw.cymru](http://www.llyw.cymru).

### **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 2022.

The standard rate is £98.60 per tonne, the lower rate is £3.15 per tonne and the unauthorised disposals rate is £147.90 per tonne.

Taxable disposals made on or after 1 April 2021 but before 1 April 2022 will remain subject to rates set by the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) (No. 2) Regulations 2020 (S.I. 2020/1614 (W. 338)) 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).

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Rheoliadau Treth Gwarediadau  
Tirlenwi (Cyfraddau Treth)  
(Cymru) (Diwygio) 2021

The Landfill Disposals Tax (Tax  
Rates) (Wales) (Amendment)  
Regulations 2021

*Cymeradwywyd gan Senedd Cymru*

*Approved by Senedd Cymru*

*Gwnaed 20 Rhagfyr 2021*

*Made 20 December 2021*

*Gosodwyd gerbron Senedd  
Cymru 22 Rhagfyr 2021*

*Laid before Senedd Cymru 22 December 2021*

*Yn dod i rym 1 Ebrill 2022*

*Coming into force 1 April 2022*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adrannau 14(3) a (6), 46(4), 93 a 94(1) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017(1).

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 14(3) and (6), 46(4), 93 and 94(1) of the Landfill Disposals Tax (Wales) Act 2017(1).

**Enwi a chychwyn**

1. Enw'r Rheoliadau hyn yw Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2021 a deuant i rym ar 1 Ebrill 2022.

**Title and commencement**

1. The title of these Regulations is the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2021 and they come into force on 1 April 2022.

**Cymhwyso**

2. Mae'r Rheoliadau hyn yn cael effaith mewn perthynas â gwarediad trethadwy (o fewn ystyr Rhan 2 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017) a wneir ar 1 Ebrill 2022 neu ar ôl hynny.

**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 2022.

**Cyfraddau'r dreth gwarediadau tirlenwi**

3. Rhagnodir y cyfraddau a ganlyn yn unol ag adrannau 14(3) a (6), a 46(4), o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 yn y drefn honno—

**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) y gyfradd safonol yw £98.60 y dunnell,

(a) the standard rate is £98.60 per tonne,

- (b) y gyfradd is yw £3.15 y dunnell, ac  
(c) y gyfradd gwarediadau sydd heb eu hawdurdodi yw £147.90 y dunnell.

- (b) the lower rate is £3.15 per tonne, and  
(c) the unauthorised disposals rate is £147.90 per tonne.

**Diwygio Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) (Rhif 2) 2020**

4. Yn rheoliad 2 o Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) (Rhif 2) 2020(1), ar ôl “neu ar ôl hynny” mewnosoder “ond cyn 1 Ebrill 2022”.

**Amendment of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) (No. 2) Regulations 2020**

4. In regulation 2 of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) (No. 2) Regulations 2020(1), after “1 April 2021” insert “but before 1 April 2022”.

*Rebecca Evans*

Y Gweinidog Cyllid a Llywodraeth Leol, un o Weinidogion Cymru  
20 Rhagfyr 2021

Minister for Finance and Local Government, one of the Welsh Ministers  
20 December 2021

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