



Peredur Owen Griffiths AS/MS
Chair
Finance Committee
Welsh Parliament
Cardiff Bay
CF99 1SN

6 July 2023

Dear Peredur,

Landfill Disposals Tax Independent Review - Report

I wrote to you in July 2021 to inform you of the arrangements for an independent review of the Landfill Disposals Tax (LDT). This addresses a commitment made during the passage of the Landfill Disposals Tax (Wales) Act 2017, through the then National Assembly for Wales, for an independent review to be carried out. Following an open tendering process, Eunomia Research and Consulting was appointed in June 2022 to conduct the independent review, with the review covering the period from September 2017 to March 2023.

The Committee will wish to be aware Eunomia has completed the review and its report has been published today on the gov.wales website. The scope of the review focused on the effectiveness of LDT and its implementation. In particular, the review aimed to consider the impact of LDT rates on behaviours in the waste sector and the extent to which LDT legislation has influenced behaviours.

I attach a copy of the full report and executive summary. The conclusions and recommendations contained in the report will inform the future development of LDT.

Yours sincerely,

Rebecca Evans AS/MS
Y Gweinidog Cyllid a Llywodraeth Leol
Minister for Finance and Local Government

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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.