

SL(6)690 – The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) (No. 2) Regulations 2025

Background and Purpose

The Landfill Disposals Tax (Wales) Act 2017 established the framework and operational arrangements for landfill disposals tax (“LDT”), which replaced UK landfill tax in Wales in 2018.

These Regulations prescribe the standard, lower and unauthorised disposals rates of LDT for taxable disposals made on or after 1 April 2026, as follows:

- The standard rate is **£130.75** per tonne (increased from £126.15 per tonne),
- The lower rate is **£8.65** per tonne (increased from £6.30 per tonne), and
- The unauthorised disposals rate is **£196.15** per tonne (increased from £189.25 per tonne).

Taxable disposals made on or after 1 April 2025 but before 1 April 2026 will remain subject to rates set by the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2025.

Procedure

Made Affirmative.

The Regulations were made by the Welsh Ministers before they were laid before the Senedd. The Senedd must approve the Regulations within 28 days (excluding any days when the Senedd is: (i) dissolved, or (ii) in recess for more than four days) of the date they were made for them to continue to have effect.

Technical Scrutiny

No points are identified for reporting under Standing Order 21.2 in respect of this instrument.

Merits Scrutiny

The following point is identified for reporting under Standing Order 21.3 in respect of this instrument.

- 1. Standing Order 21.3(i) - that it imposes a charge on the Welsh Consolidated Fund or contains provisions requiring payments to be made to that Fund or any part of the government or to any local or public authority in consideration of any licence or consent or of any services to be rendered, or prescribes the amount of any such charge or payment.**



Section 25 of the Tax Collection and Management (Wales) Act 2016 provides that the Welsh Revenue Authority (the “**WRA**”) must pay amounts collected in the exercise of its functions relating to devolved taxes into the Welsh Consolidated Fund.

The WRA is responsible for the collection and management of LDT. These Regulations prescribe the three rates of LDT from 1 April 2026.

Welsh Government response

A Welsh Government response is not required.

Legal Advisers

Legislation, Justice and Constitution Committee

9 December 2025



Senedd Cymru

Pwyllgor Deddfwriaeth, Cyfiawnder a'r Cyfansoddiad

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Welsh Parliament

Legislation, Justice and Constitution Committee