

Draft Regulations laid before the National Assembly for Wales under section 94(6) of the Landfill Disposals Tax (Wales) Act 2017, for approval by resolution of the National Assembly for Wales.

DRAFT WELSH STATUTORY
INSTRUMENTS

2018 No. (W.)

LANDFILL TAX, WALES

**The Landfill Disposals Tax (Wales)
Act 2017 (Site Restoration Relief)
(Amendment) Regulations 2018**

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend section 29(1)(a) of the Landfill Disposals Tax (Wales) Act 2017 (anaw 3).

The amendment made by these Regulations enables the site restoration relief to be applied to the disposal of material consisting entirely of top-soil. The amendment will have effect in relation to taxable disposals made on or after [date regulations come into force].

A regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy of the assessment can be obtained from the Welsh Treasury, Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is available on the Welsh Government website at www.gov.wales.

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Made ***

*Coming into force in accordance with
regulation 1(2)*

The Welsh Ministers make the following Regulations in exercise of the power conferred on them by section 33 of the Landfill Disposals Tax (Wales) Act 2017⁽¹⁾.

A draft of these Regulations has been laid before and approved by a resolution of the National Assembly of Wales, in accordance with section 94(6) of that Act.

Title and commencement

1.—(1) The title of these Regulations is the Landfill Disposals Tax (Wales) Act 2017 (Site Restoration Relief) (Amendment) Regulations 2018.

(2) These Regulations come into force on the day after the day on which they are made.

Amendment of the Landfill Disposals Tax (Wales) Act 2017

2. In section 29(1) (using material in approved site restoration work) of the Landfill Disposals Tax (Wales) Act 2017, for paragraph (a) substitute—

“(a) it is a disposal of material—

(1) 2017 anaw 3.

- (i) consisting entirely of qualifying material, or
- (ii) consisting entirely of top-soil, and
”.

Mark Drakeford
Cabinet Secretary for Finance, one of the Welsh
Ministers
Date