

SL(5)487 – The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2020

Background and Purpose

The Regulations prescribe the standard rate, lower rate and unauthorised disposals rate for landfill disposals tax chargeable on taxable disposals, made on or after 1 April 2020.

The rates from 1 April 2020 are as follows:

- The standard rate is £94.15 per tonne;
- The lower rate is £3.00 per tonne
- The unauthorised disposals rate is £141.20 per tonne.

Taxable disposals made on or after 1 April 2019, but before 1 April 2020, will remain subject to the rates prescribed by the Landfill Disposals Tax (Tax Rates) Wales Amendment Regulations 2018 (S.I. 2018/1209 (W. 246)).

The standard and lower rates for UK landfill tax will be consistent with the rates for landfill disposals tax in Wales from 1 April 2020 (UK landfill tax does not include an equivalent rate to the unauthorised disposals rate in Wales).

Procedure

Provisional affirmative.

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.

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 must pay amounts collected in the exercise of its functions into the Welsh Consolidated Fund. These Regulations prescribe the three rates of landfill disposals tax in Wales.

Implications arising from exiting the European Union

No implications are identified for reporting under Standing Order 21.3 in respect of this instrument.

Government Response

A government response is not required.



Legal Advisers
Constitutional and Legislative Affairs Committee
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National Assembly for Wales
Constitutional and Legislative Affairs Committee