OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2024 Rhif 367 (Cy. 67)

2024 No. 367 (W. 67)

Y DRETH DIRLENWI, CYMRU

LANDFILL TAX, WALES

Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Diwygio) a Deddf Casglu a Rheoli Trethi (Cymru) 2016 (Diwygiadau Amrywiol) (Cymru) 2024

The Landfill Disposals Tax (Tax Rates) (Amendment) and Tax Collection and Management (Wales) Act 2016 (Miscellaneous Amendments) (Wales) Regulations 2024

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 2024 neu ar ôl hynny.

Y gyfradd safonol yw £103.70 y dunnell, y gyfradd is yw £3.30 y dunnell a'r gyfradd gwarediadau sydd heb eu hawdurdodi yw £155.55 y dunnell.

Bydd gwarediadau trethadwy sydd wedi eu gwneud ar 1 Ebrill 2023 neu ar ôl hynny ond cyn 1 Ebrill 2024 yn parhau'n ddarostyngedig i'r cyfraddau a osodir gan Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2023 (O.S. 1316 (Cy. 265)) o ganlyniad i'r diwygiad a wneir gan reoliad 5 o'r Rheoliadau hyn.

Mae'r Rheoliadau hyn yn diwygio Tabl A1 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 i amnewid croesgyfeiriad rhif anghywir.

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.

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 2024.

The standard rate is £103.70 per tonne, the lower rate is £3.30 per tonne and the unauthorised disposals rate is £155.55 per tonne.

Taxable disposals made on or after 1 April 2023 but before 1 April 2024 will remain subject to rates set by the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2022 (S.I. 2022/1316 (W. 265)) as a result of the amendment made by regulation 4 of these Regulations.

These Regulations amend Table A1 of the Tax Collection and Management (Wales) Act 2016 to substitute an incorrect number cross-reference.

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.

2024 Rhif 367 (Cy. 67)

Y DRETH DIRLENWI, CYMRU

Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Diwygio) a Deddf Casglu a Rheoli Trethi (Cymru) 2016 (Diwygiadau Amrywiol) (Cymru) 2024

Gwnaed *13 Mawrth 2024*

Yn dod i rym *1 Ebrill 2024*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 122(5) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016(**1**) ac adrannau 14(3) a (6), 46(4), 93 a 94(1) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017(**2**).

Yn unol ag adran 189(2) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 gosodwyd drafft o'r Rheoliadau hyn gerbron Senedd Cymru ac fe'i cymeradwywyd ganddi drwy benderfyniad(**3**).

Enwi a chychwyn

1. Enw'r Rheoliadau hyn yw Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Diwygio) a Deddf Casglu a Rheoli Trethi (Cymru) 2016 (Diwygiadau Amrywiol) (Cymru) 2024 a deuant i rym ar 1 Ebrill 2024.

(**1**) 2016 dccc 6. Diwygiwyd adran 122 gan adran 81(2)(3) o Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (dccc 1) a pharagraff 42 o Atodlen 23 iddi, adran 75 o Bennod 5 o Ran 5 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (dccc 3) a pharagraff 11 o Atodlen 4 iddi, ac O.S. 2018/101.

(**2**) 2017 dccc 3.

(**3**) Mae'r cyfeiriad yn adran 189(2) at Gynulliad Cenedlaethol Cymru bellach yn cael effaith fel cyfeiriad at Senedd Cymru, yn rhinwedd adran 150A(2) o Ddeddf Llywodraeth Cymru 2006 (p. 32).

2024 No. 367 (W. 67)

LANDFILL TAX, WALES

The Landfill Disposals Tax (Tax Rates) (Amendment) and Tax Collection and Management (Wales) Act 2016 (Miscellaneous Amendments) (Wales) Regulations 2024

Made *13 March 2024*

Coming into force *1 April 2024*

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by section 122(5) of the Tax Collection and Management (Wales) Act 2016(**1**) and sections 14(3) and (6), 46(4), 93 and 94(1) of the Landfill Disposals Tax (Wales) Act 2017(**2**).

In accordance with section 189(2) of the Tax Collection and Management (Wales) Act 2016, a draft of these Regulations was laid before, and approved by resolution of, Senedd Cymru(**3**).

Title and commencement

1. The title of these Regulations is the Landfill Disposals Tax (Tax Rates) (Amendment) and Tax Collection and Management (Wales) Act 2016 (Miscellaneous Amendments) (Wales) Regulations 2024 and they come into force on 1 April 2024.

(**1**) 2016 anaw 6. Section 122 was amended by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), section 81(2) and (3), Schedule. 23 paragraph. 42, the Landfill Disposals Tax (Wales) Act 2017 (anaw 3) Part 5 c. 5 section 75 and Schedule 4 paragraph 11, and S.I. 2018/101.

(**2**) 2017 anaw 3.

(**3**) The reference in section 189(2) to the National Assembly for Wales now has effect as a reference to Senedd Cymru, by virtue of section 150A(2) of the Government of Wales Act 2006 (c. 32).

Cymhwyso

2. Mae rheoliad 3 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 2024 neu ar ôl hynny.

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—

(a) y gyfradd safonol yw £103.70 y dunnell,

(b) y gyfradd is yw £3.30 y dunnell, ac

(c) y gyfradd gwarediadau sydd heb eu hawdurdodi yw £155.55 y dunnell.

Diwygio Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2022

4. Yn rheoliad 2 o Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2022(**1**), ar ôl "neu ar ôl hynny" mewnosoder "ond cyn 1 Ebrill 2024".

Diwygio Deddf Casglu a Rheoli Trethi (Cymru) 2016

5. Yn adran 122(3) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016, yn Nhabl A1, yn y golofn â'r pennawd "Swm y dreth" ar gyfer eitem 10, yn lle "48 neu 49" rhodder "49 neu 50".

Application

2. Regulation 3 has 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 2024.

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) the standard rate is £103.70 per tonne,

(b) the lower rate is £3.30 per tonne, and

(c) the unauthorised disposals rate is £155.55 per tonne.

Amendment of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2022

4. In regulation 2 of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2022(**1**), after "1 April 2023" insert "but before 1 April 2024".

Amendment of the Tax Collection and Management (Wales) Act 2016

5. In section 122(3) of the Tax Collection and Management (Wales) Act 2016, in Table A1, in the column headed "Amount of Tax" for item 10, for "48 or 49" substitute "49 or 50."

Rebecca Evans

Y Gweinidog Cyllid a Llywodraeth Leol, un o Weinidogion Cymru
13 Mawrth 2024

Minister for Finance and Local Government, one of the Welsh Ministers
13 March 2024

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Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a goruchwyliaeth Jeff James, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd Deddfau Senedd y Brenin.

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(**1**) O.S. 2022/1316 (Cy. 265).

(**1**) S.I. 2022/1316 (W. 265)

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