OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

# 2025 Rhif 1281 (Cy. 208)

# 2025 No. 1281 (W. 208)

# Y DRETH DIRLENWI, CYMRU

# LANDFILL TAX, WALES

## Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) (Rhif 2) 2025

## The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) (No. 2) Regulations 2025

### 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 2026 neu ar ôl hynny.

Y gyfradd safonol yw £130.75 y dunnell, y gyfradd is yw £8.65 y dunnell a'r gyfradd gwarediadau sydd heb eu hawdurdodi yw £196.15 y dunnell.

Bydd gwarediadau trethadwy a wneir ar 1 Ebrill 2025 neu ar ôl hynny ond cyn 1 Ebrill 2026 yn parhau'n ddarostyngedig i'r cyfraddau a osodir gan Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2025 o ganlyniad i'r diwygiad a wneir gan reoliad 4 o'r Rheoliadau hyn.

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 2026.

The standard rate is £130.75 per tonne, the lower rate is £8.65 per tonne and the unauthorised disposals rate is £196.15 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 as a result of the amendment made by regulation 4 of these Regulations.

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.

# 2025 Rhif 1281 (Cy. 208)

# Y DRETH DIRLENWI, CYMRU

## Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) (Rhif 2) 2025

*Cymeradwywyd gan Senedd Cymru*

| | |
|---|---|
| *Gwnaed* | *5 Rhagfyr 2025* |
| *Gosodwyd gerbron Senedd Cymru* | *9 Rhagfyr 2025* |
| *Yn dod i rym* | *1 Ebrill 2026* |

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adrannau 14(3) a (6), 46(4), 93 a 94(1) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017(**1**).

**Enwi a chychwyn**

**1.** Enw'r Rheoliadau hyn yw Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) (Rhif 2) 2025 a deuant i rym ar 1 Ebrill 2026.

**Cymhwyso**

**2.** Mae'r Rheoliadau hyn yn gymwys mewn perthynas â gwarediad trethadwy (o fewn ystyr Rhan 2 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017) a wneir ar 1 Ebrill 2026 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 £130.75 y dunnell,

(b) y gyfradd is yw £8.65 y dunnell, ac

(**1**) 2017 dccc 3.



# 2025 No. 1281 (W. 208)

# LANDFILL TAX, WALES

## The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) (No. 2) Regulations 2025

*Approved by Senedd Cymru*

| | |
|---|---|
| *Made* | *5 December 2025* |
| *Laid before Senedd Cymru* | *9 December 2025* |
| *Coming into force* | *1 April 2026* |

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

**Title and commencement**

**1.** The title of these Regulations is the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) (No. 2) Regulations 2025 and they come into force on 1 April 2026.

**Application**

**2.** These Regulations apply 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 2026.

**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 £130.75 per tonne,

(b) the lower rate is £8.65 per tonne, and

(**1**) 2017 anaw 3.

(c) y gyfradd gwarediadau sydd heb eu hawdurdodi yw £196.15 y dunnell.

**Diwygio Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2025**

**4.** Yn rheoliad 2 o Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2025(**1**), ar ôl "neu ar ôl hynny" mewnosoder "ond cyn 1 Ebrill 2026".

*Mark Drakeford*

Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
5 Rhagfyr 2025

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Argraffwyd a chyhoeddwyd yn y DU gan Y Llyfrfa Cyf dan awdurdod a goruchwyliaeth Saul Nassé, Rheolwr Llyfrfa Ei Fawrhydi ac Argraffydd y Brenin ar gyfer Cymru.

(c) the unauthorised disposals rate is £196.15 per tonne.

**Amendment of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2025**

**4.** In regulation 2 of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2025(**1**), after "1 April 2025" insert "but before 1 April 2026".

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
5 December 2025

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(**1**) O.S. 2025/152 (Cy. 32).

(**1**) S.I. 2025/152 (W. 32).

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http://www.legislation.gov.uk/id/wsi/2025/1281