OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2025 Rhif 152 (Cy. 32)

2025 No. 152 (W. 32)

Y DRETH DIRLENWI, CYMRU

LANDFILL TAX, WALES

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

The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) 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 2025 neu ar ôl hynny.

Y gyfradd safonol yw £126.15 y dunnell, y gyfradd is yw £6.30 y dunnell a'r gyfradd gwarediadau sydd heb eu hawdurdodi yw £189.25 y dunnell.

Bydd gwarediadau trethadwy a wneir ar 1 Ebrill 2024 neu ar ôl hynny ond cyn 1 Ebrill 2025 yn parhau'n ddarostyngedig i'r cyfraddau a osodir gan Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Diwygio) a Deddf Casglu a Rheoli Trethi (Cymru) 2016 (Diwygiadau Amrywiol) (Cymru) 2024 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 2025.

The standard rate is £126.15 per tonne, the lower rate is £6.30 per tonne and the unauthorised disposals rate is £189.25 per tonne.

Taxable disposals made on or after 1 April 2024 but before 1 April 2025 will remain subject to rates set by the Landfill Disposals Tax (Tax Rates) (Amendment) and Tax Collection and Management (Wales) Act 2016 (Miscellaneous Amendments) (Wales) Regulations 2024 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 152 (Cy. 32)

Y DRETH DIRLENWI, CYMRU

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

Cymeradwywyd gan Senedd Cymru

Gwnaed	*11 Chwefror 2025*
Gosodwyd gerbron Senedd Cymru	*13 Chwefror 2025*
Yn dod i rym	*1 Ebrill 2025*

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) 2025 a deuant i rym ar 1 Ebrill 2025.

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 2025 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 £126.15 y dunnell,

(b) y gyfradd is yw £6.30 y dunnell, ac

(c) y gyfradd gwarediadau sydd heb eu hawdurdodi yw £189.25 y dunnell.

(**1**) 2017 dccc 3.

2025 No. 152 (W. 32)

LANDFILL TAX, WALES

The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2025

Approved by Senedd Cymru

Made	*11 February 2025*
Laid before Senedd Cymru	*13 February 2025*
Coming into force	*1 April 2025*

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) Regulations 2025 and they come into force on 1 April 2025.

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 2025.

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 £126.15 per tonne,

(b) the lower rate is £6.30 per tonne, and

(c) the unauthorised disposals rate is £189.25 per tonne.

(**1**) 2017 anaw 3.

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

4. Yn rheoliad 2 o Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Diwygio) a Deddf Casglu a Rheoli Trethi (Cymru) 2016 (Diwygiadau Amrywiol) (Cymru) 2024(**1**), ar ôl "neu ar ôl hynny" mewnosoder "ond cyn 1 Ebrill 2025".

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

4. In regulation 2 of the Landfill Disposals Tax (Tax Rates) (Amendment) and Tax Collection and Management (Wales) Act 2016 (Miscellaneous Amendments) (Wales) Regulations 2024(**1**), after "1 April 2024" insert "but before 1 April 2025".

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg, un o Weinidogion Cymru
11 Chwefror 2025

Cabinet Secretary for Finance and Welsh Language, one of the Welsh Ministers
11 February 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 Deddfau Senedd y Brenin.

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(**1**) O.S. 2024/367 (Cy. 67).

(**1**) S.I. 2024/367 (W. 67).

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