OFFERYNNAU STATUDOL CYMRU

WELSH STATUTORY INSTRUMENTS

2017 Rhif 955 (Cy. 242) (C. 89)

2017 No. 955 (W. 242) (C. 89)

Y DRETH DIRLENWI, CYMRU

LANDFILL TAX, WALES

Gorchymyn Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (Cychwyn Rhif 1) 2017

The Landfill Disposals Tax (Wales) Act 2017 (Commencement No. 1) Order 2017

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Gorchymyn)

Y Gorchymyn hwn yw'r gorchymyn cychwyn cyntaf a wneir gan Weinidogion Cymru o dan Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 ("y Ddeddf").

Cafodd y Ddeddf y Cydsyniad Brenhinol ar 7 Medi 2017 a daeth Rhannau 1 a 6 o'r Ddeddf i rym y diwrnod canlynol.

Mae erthygl 2 y Gorchymyn hwn yn dwyn i rym ddarpariaethau penodol y Ddeddf ar 18 Hydref 2017 at ddau ddiben. Yn gyntaf, i gychwyn pwerau penodol yn y Ddeddf fydd yn caniatáu i Weinidogion Cymru wneud rheoliadau i baratoi ar gyfer casglu a rheoli'r dreth gwarediadau tirlenwi. Yn ail, er mwyn sicrhau bod adran 91 o'r Ddeddf (arfer pwerau a dyletswyddau Gweinidogion Cymru) yn gymwys pan fydd pwerau a dyletswyddau yn cael eu harfer yn ystod y cyfnod paratoi.

Mae erthygl 3 y Gorchymyn hwn yn dwyn i rym adran 60 o'r Ddeddf ar 8 Tachwedd 2017, er mwyn caniatáu i Gyfoeth Naturiol Cymru ac awdurdodau lleol rannu gwybodaeth ag Awdurdod Cyllid Cymru at ddiben ei helpu i gasglu a rheoli'r dreth gwarediadau tirlenwi. Mae hefyd yn dwyn i rym adran 92 o'r Ddeddf (Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi) ar yr un dyddiad, er mwyn ei gwneud yn ofynnol i Weinidogion Cymru lunio a chyhoeddi Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi, ar y diwrnod y daw'r Ddeddf i rym yn llawn neu cyn hynny, a fydd yn cael ei osod gerbron Cynulliad Cenedlaethol Cymru.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is the first commencement order made by the Welsh Ministers under the Landfill Disposals Tax (Wales) Act 2017 ("the Act").

The Act received Royal Assent on 7 September 2017 and Parts 1 and 6 of the Act came into force the following day.

Article 2 of this Order brings certain provisions of the Act into force on 18 October 2017 for two purposes. Firstly, to commence certain powers in the Act that will allow the Welsh Ministers to make regulations in preparation for the collection and management of landfill disposals tax. Secondly, to ensure that section 91 of the Act (Welsh Ministers' exercise of powers and duties) applies when powers and duties are being exercised during the preparatory phase.

Article 3 of this Order brings section 60 of the Act into force on 8 November 2017, so as to allow Natural Resources Wales and local authorities to share information with the Welsh Revenue Authority for the purpose of assisting it with the collection and management of landfill disposals tax. It also brings section 92 of the Act (Landfill Disposals Tax Communities Scheme) into force on the same date, so as to require the Welsh Ministers to prepare and publish a Landfill Disposals Tax Communities Scheme on or before the day on which the Act comes fully into force, which will be laid before the National Assembly for Wales.

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Y DRETH DIRLENWI, CYMRU

Gorchymyn Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (Cychwyn Rhif 1) 2017

Gwnaed *28 Medi 2017*

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 97(2) a (3) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017(**1**).

Enwi a dehongli

1.—(1) Enw'r Gorchymyn hwn yw Gorchymyn Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (Cychwyn Rhif 1) 2017.

(2) Yn y Gorchymyn hwn ystyr "y Ddeddf" ("*the Act*") yw Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017.

Y darpariaethau sy'n dod i rym ar 18 Hydref 2017

2. Y diwrnod penodedig i'r darpariaethau a ganlyn o'r Ddeddf ddod i rym yw 18 Hydref 2017—

(a) adran 14(3) a (6) (cyfradd safonol a chyfradd is y dreth gwarediadau tirlenwi) at ddiben gwneud rheoliadau;

(b) adran 17 (cymysgedd cymwys o ddeunyddiau: gronynnau man);

(c) adran 33 (pŵer i addasu rhyddhadau);

(d) adran 41(9) (pŵer i ddiwygio Atodlen 3);

(e) adran 46(4) (cyfradd dreth gwarediadau tirlenwi sydd heb eu hawdurdodi) at ddiben gwneud rheoliadau;

(f) adran 54 (pŵer i wneud darpariaeth ar gyfer credydau treth);

(**1**) 2017 dccc 3.

2017 No. 955 (W. 242) (C. 89)

LANDFILL TAX, WALES

The Landfill Disposals Tax (Wales) Act 2017 (Commencement No. 1) Order 2017

Made *28 September 2017*

The Welsh Ministers make the following Order in exercise of the powers conferred on them by section 97(2) and (3) of the Landfill Disposals Tax (Wales) Act 2017(**1**).

Title and interpretation

1.—(1) The title of this Order is the Landfill Disposals Tax (Wales) Act 2017 (Commencement No. 1) Order 2017.

(2) In this Order "the Act" ("*y Ddeddf*") means the Landfill Disposals Tax (Wales) Act 2017.

Provisions coming into force on 18 October 2017

2. The appointed day for the following provisions of the Act coming into force is 18 October 2017—

(a) section 14(3) and (6) (standard and lower rates of landfill disposals tax) for the purpose of making regulations;

(b) section 17 (qualifying mixture of materials: fines);

(c) section 33 (power to modify reliefs);

(d) section 41(9) (power to amend Schedule 3);

(e) section 46(4) (unauthorised rate of landfill disposals tax) for the purpose of making regulations;

(f) section 54 (power to make provision for tax credits);

(**1**) 2017 anaw 3.

(g) adran 87 (pŵer i wneud darpariaeth ynglŷn â throsglwyddo busnesau fel busnesau gweithredol); ac

(h) adran 91 (arfer pwerau a dyletswyddau Gweinidogion Cymru o dan y Ddeddf hon).

Y darpariaethau sy'n dod i rym ar 8 Tachwedd 2017

3. Y diwrnod penodedig i'r darpariaethau a ganlyn o'r Ddeddf ddod i rym yw 8 Tachwedd 2017—

(a) adran 60 (datgelu gwybodaeth i Awdurdod Cyllid Cymru); a

(b) adran 92 (Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi).

(g) section 87 (power to make provision about transfers of businesses as going concerns); and

(h) section 91 (Welsh Ministers' exercise of powers and duties under this Act).

Provisions coming into force on 8 November 2017

3. The appointed day for the following provisions of the Act coming into force is 8 November 2017—

(a) section 60 (disclosure of information to the Welsh Revenue Authority); and

(b) section 92 (Landfill Disposals Tax Communities Scheme).

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid a Llywodraeth Leol, un o Weinidogion Cymru
28 Medi 2017

Cabinet Secretary for Finance and Local Government, one of the Welsh Ministers
28 September 2017

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