

Rebecca Evans MS  
Minister for Finance and Local Government

21 September 2021

Dear Rebecca,

### Landfill Disposals Tax Independent Review

Thank you for your letter of 12 July 2021 regarding an independent review of Landfill Disposals Tax (LDT). Members welcome the review following the commitment made during the passage of the Landfill Disposals Tax (Wales) Act 2017 (the Act) and are grateful for the opportunity to comment on its proposed scope.

The Committee agrees with the key principles and the three broad themes related to revenue, behaviour change and environmental impact. Members note that the review includes an assessment of the impact of the unauthorised disposals rate of LDT on deterring unauthorised disposals of waste in Wales. We also believe there is merit in examining the effectiveness of enforcement of unauthorised disposals to ensure application of the legislation.

Members also note that section 92 of the Act requires Welsh Ministers to review the LDT Communities Scheme within 4 years of publication and would be grateful if you could clarify whether the scheme will be considered as part of this review or conducted separately.

We look forward to the outcome of this work.

Yours sincerely,



Peredur Owen Griffiths  
Chair, Finance Committee

Croesewir gohebiaeth yn Gymraeg neu Saesneg.

We welcome correspondence in Welsh or English.

