



Llywodraeth Cymru
Welsh Government

Eich cyf/Your ref
Ein cyf/Our ref

Elin Jones MS
Llywydd
Senedd Cymru
Cardiff Bay
CARDIFF
CF99 1SN

5 December 2025

Dear Llywydd,

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

I have today made the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) (No.2) Regulations 2025 under sections 14(3) and (6), 93 and 94(1) of the Landfill Disposals Tax (Wales) Act 2017 which comes into force on 1 April 2026. I attach a copy of the statutory instrument and I intend to lay this and an accompanying Explanatory Memorandum once the statutory instrument has been registered.

In accordance with the procedure set out in section 95 of the Landfill Disposals Tax (Wales) Act 2017 this instrument must be approved by the Senedd by 22 January 2026 in order for it to remain in effect. In these circumstances I understand Standing Order 21.4A is relevant and the Business Committee may establish and publish a timetable for the responsible committee or committees to report. It may be helpful to know that I intend to hold the plenary debate for this item of subordinate legislation on 20 January 2026.

I am copying this letter to the Cabinet Secretary for Social Justice, Trefnydd and Chief Whip, Mike Hedges MS, Chair of the Legislation, Justice and Constitution Committee, Peredur Owen Griffiths MS, Chair of the Finance Committee, Julian Luke, Director of Senedd Business, Bethan Davies, Head of Chamber and Committee Services, Marc Wyn Jones, Head of Policy and Legislation Committee Service.

Yours sincerely,

Mark Drakeford AS/MS
Ysgrifennydd y Cabinet dros Gyllid a'r Gymraeg
Cabinet Secretary for Finance and Welsh Language

Canolfan Cyswllt Cyntaf / First Point of Contact Centre:
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Rydym yn croesawu derbyn gohebiaeth yn Gymraeg. Byddwn yn ateb gohebiaeth a dderbynnir yn Gymraeg yn Gymraeg ac ni fydd gohebu yn Gymraeg yn arwain at oedi.

We welcome receiving correspondence in Welsh. Any correspondence received in Welsh will be answered in Welsh and corresponding in Welsh will not lead to a delay in responding.