

Landfill Disposals Tax (Wales) Bill: Supplementary note from Natural Resources Wales following evidence session 4 on 19 January 2017

1. Confirm whether the Memorandum of Understanding (MOU) between Natural Resources Wales (NRW) and the Welsh Revenue Authority (WRA) will be made a public document.

Having liaised with Welsh Government colleagues, I am advised that the operational MOU between NRW and WRA from April 2018 will be made available but the level of detail and in what form has not yet been decided.

2. Provide a note on Landfill sites across Wales with a permit to dispose of hazardous waste.

Biffa Waste Services Limited's site at Trecatti accepts hazardous waste into a separate cell. The waste type is restricted to asbestos waste and it is the only landfill that accepts asbestos in Wales. Bryn Pica in Aberdare and Lamby Way in Cardiff are permitted to accept hazardous wastes into a separate cell but currently do not. Tata Steel UK Limited has an in-house landfill that is permitted for hazardous waste arising from their own activities.

3. Whether an area subject to fly-tipping could be designated as a non-disposal area (NDA) and a civil penalty of up to £5k could be levied.

Having looked at the legislation, Section 54 sets out that an NDA can only be designated at an authorised site. So as drafted it cannot be used to take action against an unauthorised disposal. Which seems reasonable as there will be action that can be taken under existing environmental legislation, and the proposed taxation of unauthorised disposals - which fly-tipping would be.