

2 December 2016

Dear Sir/Madam

### **Consultation on the Landfill Disposals Tax (Wales) Bill**

The Finance Committee is undertaking an inquiry into the general principles of the **Landfill Disposals Tax (Wales) Bill**. Further details about the Bill and the accompanying Explanatory Memorandum can be found on the Assembly's website:

<http://www.senedd.assembly.wales/mgIssueHistoryHome.aspx?Ild=15874>

The terms of reference for the inquiry can be found in **Annexe 1**.

### **Invitation to contribute to the inquiry**

The Committee welcomes evidence from those with an interest in this subject.

If you are responding on behalf of an organisation, please provide a brief description of the role of your organisation. The Committee welcomes contributions in English or Welsh and we ask organisations with Welsh Language policies/schemes to provide bilingual submissions, in line with their public information policies. The Committee will consider responses to the inquiry and hold oral evidence sessions during the spring term.

If you wish to submit evidence, please send an electronic copy of your submission to: [seneddfinance@assembly.wales](mailto:seneddfinance@assembly.wales)

Alternatively, you can write to:

Committee Clerk



Finance Committee

National Assembly for Wales

Cardiff Bay, CF99 1NA.

Submissions should arrive by **11 January 2017**. It may not be possible to take into account responses received after this date. [Guidance](#) for those providing evidence for committees is available.

We would be grateful if you could forward a copy of the letter to any individuals or organisations that might like to contribute to the inquiry. A copy of this letter has been placed on the Assembly's website with an open invitation to submit views.

### **Disclosure of Information**

The Assembly's [policy on disclosure of information](#) is available, please ensure that you have considered these details carefully before submitting information to the Committee. Alternatively a hard copy of this policy can be requested by contacting the Clerk (Bethan Davies 0300 200 6372).

Yours faithfully,



**Simon Thomas AC / AM**

Cadeirydd / Chair



## Annexe 1 – Terms of reference

1. The general principles of the Bill and the need for legislation;
2. Any potential barriers to the implementation of these provisions and whether the Bill takes account of them;
3. Whether there are any unintended consequences arising from the Bill
4. The financial implications of the Bill (as set out in Chapter 6 of the Explanatory Memorandum);
5. The appropriateness of the powers in the Bill for Welsh Ministers to make subordinate legislation (as set out in Chapter 5 of the Explanatory Memorandum);
6. Whether the Welsh Government’s principles for the development of devolved tax policy and legislation have been followed:
  - be fair to businesses and individuals who pay them;
  - be simple, with clear rules which seek to minimise compliance and administration costs;
  - support growth and jobs that in turn help tackle poverty; and
  - provide stability and certainty for taxpayers.
7. The definition of a ‘taxable disposal’ and ‘qualifying materials’;
8. The provisions on how the tax will be calculated including the taxable weight of material and the discount in respect of water content;
9. The implementation of tax rates and whether these retain the flexibility to deal with subsequent changes at a Wales and UK level;
10. The proposed exemptions;
11. The proposed reliefs;
12. The inclusion of unauthorised disposals of waste at places other than authorised landfill sites;
13. The inspection of premises for the purposes of ascertaining a person’s liability to LDT and the sharing of information between the Welsh Revenue Authority, Natural Resources Wales and local authorities;
14. The duties on taxpayers to make payments and pay penalties and interest in certain circumstances;



15. How companies, partnerships and unincorporated bodies are treated in terms of the provisions and responsibility for compliance; and
16. Establishing the Landfill Communities Scheme as a grant scheme rather than a tax credit and developing it outside of the Bill

