

Landfill Disposals Tax (Wales) Bill – One Voice Wales Comments

Generally, One Voice Wales is happy to support the introduction of this new legislation and the way in which the Welsh Government has mapped out the implementation of the various aspects involved in establishing the new regime. This development appears to be a clear example of where applying the principle of subsidiarity will bring about additional potential benefits as well as satisfying local and national democratic requirements.

One Voice Wales supports the change that the legislation will bring to include the charging on disposals of waste at unauthorised landfill sites in addition to those at authorised sites. This will encourage fewer instances of unauthorised disposals, whilst keeping the total revenue at a similar level to the present tax take.

One Voice Wales supports the retention of the two tax rates and the retention of the principle of qualifying materials. It is recognised that consistency across the UK, at least in the short to medium term, would be advantageous.

The arrangements for the tax to be collected and managed by the new Welsh Revenue Authority working with Natural Resources Wales on compliance and enforcement issues are seen to be sensible.

One Voice Wales supports the provision for applying reliefs and exemptions in the manner laid out by these proposals.

One Voice Wales is encouraged to learn that, since landfill tax was introduced, it has contributed to a significant reduction in the amount of waste sent to landfill, and that the number of landfill sites in Wales is expected to fall to fewer than 10 by 2020. This is seen as a natural and beneficial advantage of such legislation, and this particular legislation will ensure that Wales will see optimal gains in this respect in future.

One Voice Wales is pleased to note that a new Landfill Disposals Tax Communities Scheme will be established to replace the existing Landfill Communities Fund. One Voice Wales member councils and their communities have benefited significantly from the existing scheme, and the continuation of this degree of investment is important to communities, especially to smaller communities and to those in rural areas.

Dr. Del Morgan  
(21/12/16)