

LANDFILL DISPOSALS TAX (WALES) BILL – STAGE 2 GOVERNMENT AMENDMENTS

This table provides information about the amendments tabled in the name of the Cabinet Secretary for Finance and Local Government, Mark Drakeford AM on 26 April 2017.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
14	<p>Section 19, page 10, line 20, leave out—</p> <p>‘by—</p> <p>(a) determining the weight of the material in tonnes in accordance with section 20, and</p> <p>(b) where approval has been given under section 21 to apply a discount in respect of water present in the material, applying the discount, in accordance with the approval, to the weight determined under paragraph (a).’</p> <p>and insert—</p> <p>‘in the following way.</p> <p>() The operator must determine the weight of the material in tonnes in accordance with section 20.</p> <p>() If the operator has approval under section 21 to apply a discount in relation to the disposal, the operator may apply the discount (or a lesser discount) to the weight determined under subsection (), subject to the conditions of the approval (if any).’</p>	<p>Adran 19, tudalen 10, llinell 18, hepgorer –</p> <p>‘drwy –</p> <p>(a) pennu pwysau’r deunydd mewn tunelli yn unol ag adran 20, a</p> <p>(b) pan fo cymeradwyaeth wedi ei rhoi o dan adran 21 i gymhwyso disgownt mewn cysylltiad â dŵr sydd yn y deunydd, gymhwyso’r disgownt, yn unol â’r gymeradwyaeth, ’r pwysau a bennir o dan baragraff (a).’</p> <p>a mewnosoder –</p> <p>‘ yn y ffordd a ganlyn.</p> <p>() Rhaid i’r gweithredwr bennu pwysau’r deunydd mewn tunelli yn unol ag adran 20.</p> <p>() Os oes gan y gweithredwr gymeradwyaeth o dan adran 21 i gymhwyso disgownt mewn perthynas â’r gwarediad, caiff y gweithredwr gymhwyso’r disgownt (neu ddisgownt is) i’r pwysau a bennir o dan is-adran (), yn ddarostyngedig i amodau’r gymeradwyaeth.’</p>	<p>The purpose of this amendment is to amend section 19 so as to remove the requirement on an operator to apply an approved water discount to a related disposal on every occasion. Further, the amendment replaces the requirement to apply the discount in accordance with the approval with a requirement to apply the discount subject to the conditions of the approval.</p> <p>The effect of this amendment is that an operator of an authorised landfill site who has approval to apply a water discount in relation to a taxable disposal will have the discretion to apply that discount or a lesser discount. Where an operator applies a water discount they must do so subject to the conditions of the approval (if any are in place).</p>

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15	<p>Section 21, page 12, line 9, leave out –</p> <p>‘to which a discount is applied under section 19(1)(b)’ and insert ‘in relation to which a discount in respect of water present in material is applied’.</p>	<p>Adran 21, tudalen 12, llinell 12, hepgorer –</p> <p>‘o dan adran 19(1)(b)’ a mewnosoder ‘mewn cysylltiad â dŵr sydd mewn deunydd.’.</p>	<p>The purpose of this amendment is to replace the reference to section 19(1)(b) in section 21 with a reference to “in relation to which a discount in respect of water present in material is applied”.</p> <p>This is a consequential amendment as a result of the amendment made to section 19 at amendment 14. The effect of this amendment is that a record must be kept of each taxable disposal in relation to which a discount in respect of water present in material is applied.</p>
16	<p>Section 22, page 12, line 25, leave out –</p> <p>‘approval has been given under section 21 to apply a discount in respect of water present in the material, applying the discount, in accordance with the approval, to the weight determined under paragraph (a)’</p> <p>and insert –</p> <p>‘there is approval under section 21 to apply a discount in relation to the disposal, applying the discount to the weight determined under paragraph (a), subject to the conditions of the approval (if any)’.</p>	<p>Adran 22, tudalen 12, llinell 28, hepgorer –</p> <p>‘wedi ei rhoi o dan adran 21 i gymhwyso disgownt mewn cysylltiad â dŵr sydd yn y deunydd, drwy gymhwyso’r disgownt, yn unol â’r gymeradwyaeth, i’r pwysau a bennir o dan baragraff (a)’</p> <p>a mewnosoder –</p> <p>‘o dan adran 21 i gymhwyso disgownt mewn perthynas â’r gwarediad, drwy gymhwyso’r disgownt i’r pwysau a bennir o dan baragraff (a), yn ddarostyngedig i amodau’r gymeradwyaeth (os oes rhai)’.</p>	<p>The purpose of this amendment is to ensure that the language used in this section is consistent with that in the amended section 19.</p> <p>This is therefore a consequential amendment as a result of the amendment made to section 19 at amendment 14. The effect of this amendment is that where WRA calculate the taxable weight of material and there is approval for a water discount, they are to apply the discount subject to the conditions of the approval.</p>
17	<p>Section 23, page 13, line 7, leave out –</p> <p>‘applied a discount to the disposal under section 19(1)(b) otherwise than in accordance with an approval given under section 21, WRA may –’</p> <p>and insert –</p>	<p>Adran 23, tudalen 13, llinell 7, hepgorer -</p> <p>‘gweithredwr y safle lle y gwneir gwarediad trethadwy wedi cymhwyso disgownt i’r gwarediad o dan adran 19(1)(b) heb fod yn unol â chymeradwyaeth a roddir o dan adran 21, caiff ACC -’</p>	<p>The purpose of this amendment is to remove the reference to section 19(1)(b) and revise the language used in light of the amendments made to section 19.</p> <p>This is a consequential amendment as a result of the amendment made to section 19 at amendment 14. The effect of this amendment is that where WRA</p>

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	<p>'approval under section 21 to apply a discount in relation to the disposal, but</p> <p>(b) is in breach of a condition of the approval', WRA may take the steps set out in subsection (<i>subsection to be inserted by amendment 18</i>).'.</p>	<p>a mewnosoder –</p> <p>'gan weithredwr y safle lle y gwneir gwarediad trethadwy gymeradwyaeth o dan adran 21 i gymhwyso disgownt mewn perthynas â'r gwarediad, ond</p> <p>(b) ei fod yn torri amod sydd ynghlwm â'r gymeradwyaeth, caiff ACC gymryd y camau a nodir yn is-adran (<i>yr is-adran sy'n cael ei mewnosod gan welliant 18</i>).'.</p>	<p>calculate the taxable weight of material and find that an operator has approval to apply a water discount but is in breach of that approval, WRA may ignore or reduce the discount to be applied.</p>
18	<p>Section 23, page 13, after line 8, insert –</p> <p>'() WRA may –'.</p>	<p>Adran 23, tudalen 13, ar ôl llinell 9, mewnosoder –</p> <p>'() Caiff ACC –'.</p>	<p>This amendment has the same purpose and effect as stated in amendment 17 above.</p>
19	<p>Section 31, page 16, line 21, leave out –</p> <p>'and</p> <p>(b) it is made at an authorised landfill site (or at a part of such a site) in respect of which all of the conditions in subsection (2) are met.</p> <p>(2) The conditions are that—</p> <p>(a) the site (or the part in question) is or was a quarry,</p> <p>(b) planning permission relating to the site is subject to a condition requiring that the quarry or former quarry must be wholly or partially refilled, and</p> <p>(c) the environmental permit authorising disposals by way of landfill at the site (or at the part in</p>	<p>Adran 31, tudalen 16, llinell 22, hepgorer –</p> <p>'a</p> <p>(b) os caiff ei wneud ar safle tirlenwi awdurdodedig (neu ar ran o safle o'r fath) y bodlonir yr holl amodau yn is-adran (2) mewn cysylltiad ag ef.</p> <p>(2) Yr amodau yw—</p> <p>(a) bod y safle neu y bu'r safle (neu'r rhan dan sylw) yn chwarel,</p> <p>(b) bod caniatâd cynllunio sy'n ymwneud â'r safle yn ddarostyngedig i amod sy'n ei gwneud yn ofynnol i'r chwarel neu'r gyn-chwarel gael ei hail-lenwi yn llwyr neu'n rhannol, ac</p> <p>(c) bod y drwydded amgylcheddol sy'n awdurdodi gwarediadau drwy</p>	<p>The purpose of this amendment is to replace all of section 31, save for subsection (1)(a).</p> <p>The effect of this amendment is to allow a relief from tax to be applied to a taxable disposal of material consisting entirely of qualifying material, disposed of at an authorised landfill site (or part of such a site), if the authorised landfill site was used as an open-cast mine or quarry. Further, a disposal is only relieved from tax if it is made in accordance with a condition of planning permission to wholly or partly refill the site after operations cease. In addition, the effect of the amendment is to ensure that the relief from tax is only applicable where no previous taxable disposals have taken place, other than disposals under this section or section 27.</p>

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	<p>question) authorises only disposals of qualifying material.</p> <p>(3) Where quarrying operations at a site ended before 1 October 1999, disposals of material at the site are not relieved from tax under this section unless the requirement mentioned in subsection (2)(b) was imposed on or before that date.</p> <p>(4) Where an environmental permit does not meet the condition in subsection (2)(c) but an application has been made to vary the permit to meet it, the permit is to be treated as meeting the condition for the period while the application is pending, or for two years beginning with the day on which the application was made, whichever is shorter.</p> <p>(5) An application is pending if—</p> <p>(a) it has not been determined or withdrawn,</p> <p>(b) an appeal against the refusal or deemed withdrawal of the application has been brought and has not been finally determined or withdrawn, or</p> <p>(c) no such appeal has been brought but the time for bringing one is still running.</p> <p>(6) In this section, “quarry” includes a sand pit, clay pit or gravel pit, and any other land used for extracting minerals by surface</p>	<p>dirlenwi ar y safle (neu ar y rhan o dan sylw) yn awdurdodi gwarediadau deunydd cymwys yn unig.</p> <p>(3) Pan fo gweithrediadau chwarela ar safle wedi dod i ben cyn 1 Hydref 1999, nid yw gwarediadau deunydd ar y safle wedi eu rhyddhau rhag treth o dan yr adran hon oni chafodd y gofyniad a grybwyllir yn is-adran (2)(b) ei osod ar y dyddiad hwnnw neu cyn hynny.</p> <p>(4) Pan na fo trwydded amgylcheddol yn bodloni'r amod yn is-adran (2)(c) ond bod cais wedi ei wneud i amrywio'r drwydded er mwyn ei fodloni, mae'r drwydded i'w thrin fel pe bai'n bodloni'r amod am y cyfnod tra bo'r cais yn yr arfaeth, neu am ddwy flynedd sy'n dechrau â'r diwrnod y gwnaed y cais, pa un bynnag sydd fyrraf.</p> <p>(5) Mae cais yn yr arfaeth—</p> <p>(a) os nad yw wedi ei ddyfarnu na'i dynnu'n ôl,</p> <p>(b) os gwnaed apêl yn erbyn gwrthod y cais neu dybied bod y cais wedi ei dynnu'n ôl ac nad yw'r apêl wedi ei dyfarnu'n derfynol na'i thynnu'n ôl, neu</p> <p>(c) os na wnaed apêl o'r fath ond bod</p>	

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	<p>working.’</p> <p>and insert –</p> <p>(b) it is made at an authorised landfill site (or part of such a site) that was used for open-cast mining operations or quarrying operations,</p> <p>(c) it is made in accordance with a condition of planning permission relating to the site which requires the site (or the part in question) to be wholly or partially refilled after those operations end, and</p> <p>(d) no other taxable disposals have been made at the site (or at the part in question) since those operations ended, apart from disposals that were relieved from tax under section 27 or this section.</p> <p>(2) If the operations mentioned in subsection (1)(b) ended before the coming into force of this section, the reference in subsection (1)(d) to other taxable disposals includes disposals that were taxable disposals for the purposes of Part 3 of the Finance Act 1996 (c. 8) (landfill tax).</p> <p>(3) If all open-cast mining operations and quarrying operations at the site ended before 1 October 1999, disposals of material at the site are not relieved from tax under this section unless the</p>	<p>y cyfnod ar gyfer gwneud apêl yn parhau.</p> <p>(6) Yn yr adran hon, mae “chwarel” yn cynnwys pwll tywod, pwll clai neu bwl graean, ac unrhyw dir arall a ddefnyddir i echdynnu mwynau drwy gloddio ar yr wyneb.’</p> <p>a mewnosoder –</p> <p>(b) os caiff ei wneud ar safle tirlenwi awdurdodedig (neu ar ran o safle o’r fath) a ddefnyddiwyd ar gyfer gweithrediadau mwyngloddio brig neu weithrediadau chwarela,</p> <p>(c) os caiff ei wneud yn unol ag amod caniatâd cynllunio sy’n ymwneud â’r safle sy’n ei gwneud yn ofynnol i’r safle gael ei ail-lenwi (neu i’r rhan o dan sylw gael ei hail-lenwi) yn llwyr neu’n rhannol ar ôl i’r gweithrediadau hynny ddod i ben,</p> <p>a</p> <p>(d) os na wnaed unrhyw warediadau trethadwy eraill ar y safle (neu ar y rhan o dan sylw) ers i’r gweithrediadau hynny ddod i ben, ar wahân i warediadau a oedd wedi eu rhyddhau rhag treth o dan adran 27 neu o dan yr adran hon.</p> <p>(2) Os daeth y gwarediadau a grybwyllir yn is-adran (1)(b) i ben cyn i’r adran hon ddod i rym, mae’r cyfeiriad yn is-</p>	

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	<p>requirement mentioned in subsection (1)(c) was imposed on or before that date.’</p>	<p>adran (1)(d) at warediadau trethadwy eraill yn cynnwys gwarediadau a oedd yn warediadau trethadwy at ddibenion Rhan 3 o Ddeddf Cyllid 1996 (p. 8) (treth dirlenwi).</p> <p>(3) Os daeth yr holl weithrediadau mwyngloddio brig a'r holl weithrediadau chwarela ar y safle i ben cyn 1 Hydref 1999, nid yw'r gwarediadau deunydd ar y safle wedi eu rhyddhau rhag treth o dan yr adran hon oni bai bod y gofyniad a grybwyllir yn is-adran (1)(c) wedi ei osod ar y dyddiad hwnnw neu cyn hynny.’</p>	
20	<p>Page 33, line 15, leave out section 61 and insert—</p> <p>‘61 Penalty for applying water discount incorrectly</p> <p>Where an operator of an authorised landfill site, in calculating the taxable weight of the material in a taxable disposal—</p> <p>(a) applies a discount without having approval under section 21 to do so, or</p> <p>(b) applies a discount which is greater than the discount approved under section 21,</p> <p>the operator is liable to a penalty not exceeding £500 in respect of each taxable disposal to which a</p>	<p>Tudalen 33, llinell 15, hepgorer adran 61 a mewnosoder –</p> <p>‘61 Cosb am gymhwyso'r disgownt dŵr yn anghywir</p> <p>Pan fo gweithredwr safle tirlenwi awdurdodedig, wrth gyfrifo pwysau trethadwy'r deunydd mewn gwarediad trethadwy—</p> <p>(a) yn cymhwyso disgownt heb fod â chymeradwyaeth o dan adran 21 i wneud hynny, neu</p> <p>(b) yn cymhwyso disgownt sy'n fwy na'r disgownt a gymeradwywyd o dan adran 21,</p> <p>mae'r gweithredwr yn agored i gosb nad yw'n</p>	<p>The purpose of this amendment is to remove and replace section 61 to clarify the scope of this penalty.</p> <p>The effect of this amendment is that liability to the penalty only arises if an authorised landfill site operator applies a discount without having approval under section 21 to do so, or where an operator applies a discount which is greater than the discount approved under section 21.</p>

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	discount is applied in either of those ways.'	fwy na £500 mewn cysylltiad â phob gwarediad trehadwy y cymhwysir disgownt iddo yn y naill neu'r llall o'r ffyrdd hynny.'	