



All Assembly Members
National Assembly for Wales
Cardiff Bay
CF99 1NA

20 June 2017

Dear Assembly Members

Landfill Disposals Tax (Wales) Bill

In advance of today's stage three debate on the Landfill Disposals Tax (Wales) Bill I thought it might be helpful to provide some background as to the purpose behind the Government's technical amendments set out in group three.

There are 33 Government amendments in this group; these are required in order to ensure that the Bill as passed is accurate, grammatically correct and clear. I would like to provide Members with an assurance that these amendments do not make any change to the substance of the Bill.

I thought it would be useful to break down the amendments in this group into sub groups for the purposes of explanation.

Amendments 17, 23, 24, 28, 29, 35, 36 and 38 to 48

These eighteen amendments are required to **update references in the Bill to the Land Transaction Tax and Anti-Avoidance of Devolved Taxes (Wales) Act 2017 as passed**, so as to take account of amendments made during the passage of that Act.

Amendments 4, 14, 19, 20, 26 and 27

These seven amendments address **minor grammatical issues or issues of drafting style**. For example Amendments 26 and 27 change "an operator of an authorised landfill site" to "the operator of an authorised landfill site" to be consistent with the language usage elsewhere in the Bill.

Amendments 6, 7, 8 and 9

These four amendments **clarify the drafting** to make it clear that the type of written description required in respect of the material is the type required by section 34(1)(c)(ii) of the Environmental Protection Act 1990.

Amendments 3 and 25

These two amendments ensure **accurate cross- referencing in the Bill**.

Amendment 5

This amendment **reflects changes made to the Bill at stage two**. It makes a reference to the new Table in Schedule 1. The Schedule was added at stage two, in response to recommendations by the Finance Committee and Constitutional and Legislative Affairs Committee, and specifies the list of materials and conditions relating to qualifying materials.

Amendment 1

This amendment makes a change to ensure **overall accuracy** as a result of a final read-through. Amendment 1 changes the description in the long title to “disposals of material as waste by way of landfill”, which is an accurate description of the competence in this area and reflects the drafting elsewhere in the Bill.

Yours sincerely

A handwritten signature in black ink that reads "Mark Drakeford". The signature is written in a cursive, slightly slanted style.

Mark Drakeford AM/AC

Ysgrifennydd y Cabinet dros Gyllid a Llywodraeth Leol
Cabinet Secretary for Finance and Local Government