

# SL(5)161 - The Landfill Disposals Tax (Administration) (Wales) Regulations 2018

## Background and Purpose

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The Landfill Disposals Tax (Wales) Act 2017 (the Act) establishes a new tax to be known as landfill disposals tax. The tax is to be charged on taxable disposals (as defined in the Act).

The Regulations make provision in connection with the administration of the tax.

The Regulations set out additional requirements intended to assist landfill site operators to determine the correct tax liability of waste fines, including loss on ignition testing and/or confer the powers necessary to enable a Welsh Revenue Authority (WRA) notice to do so.

The Regulations also establish a customer insolvency credit which a landfill site operator may claim in circumstances where their customer becomes insolvent before having paid the landfill site operator for carrying out a taxable disposal.

## Procedure

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Affirmative.

## Technical Scrutiny

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No points are identified for reporting under Standing Order 21.2 in respect of this instrument.

## Merits Scrutiny

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Two points are identified for reporting under Standing Order 21.3 (ii) (that it is of political or legal importance or gives rise to issues of public policy likely to be of interest to the Assembly) in respect of this instrument.

There is no definition of 'ACC' in Welsh (or 'WRA' in English). The same applies to 'DCRhT' in Welsh (or 'TCMA' in English). Both definitions should be included in Regulation 2.

Although these definitions are included in section 96 of the Act, they should be included in the Regulations.

## Implications arising from exiting the European Union

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None.

## Government Response

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A government response is required.

### Legal Advisers

**Constitutional and Legislative Affairs Committee**

**9 January 2018**

