



Llywodraeth Cymru
Welsh Government

Landfill Disposals Tax Communities Scheme

March 2018



Mae'r ddogfen yma hefyd ar gael yn Gymraeg.
This document is also available in Welsh.

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1. Introduction

- 1.1 The Landfill Disposals Tax (LDT) (Wales) Act 2017¹ establishes landfill disposals tax (LDT) in Wales and sets out the operational arrangements for the tax, alongside the Tax Collection and Management (Wales) Act 2016 (TCMA). This will ensure a tax on disposals to landfill will continue to be managed and collected in Wales once landfill tax is devolved in April 2018. The introduction of LDT will protect tax revenues for continued investment in public services in Wales.
- 1.2 The Landfill Disposals Tax Communities Scheme recognises there can be negative impact for communities through the disposal of waste to landfill and will provide funding for projects which aim to offset these impacts.

Wales Council for Voluntary Action Contact Details

- 1.3 The communities scheme is a Welsh Government scheme which will be distributed under contract for the period 1 April 2018 to 31 March 2022 by the Wales Council for Voluntary Action (WCVA) on our behalf.
- 1.4 All enquiries should be sent to [this email address](#).
- 1.5 Application forms and guidance will be made available on the WCVA website from the end of April 2018 to support the launch of the first round of applications to the scheme.

<https://www.wcva.org.uk/funding/landfill-disposals-tax-communities-scheme>

2. General Principles

- 2.1 The scheme will be underpinned by a set of general principles, which will provide a framework to shape the operational delivery of the scheme. The general principles are focused on enhancing community wellbeing through projects by improving quality of place, delivering wide-reaching benefits and maximising the funding that reaches initiatives. The LDT Communities Scheme will seek to:

¹ <http://www.legislation.gov.uk/anaw/2017/3/contents/enacted>

Improve quality of place

- Promote positive environmental behaviours;
- Offset the negative impacts on communities affected by the disposal of material as waste to landfill;
- Enhance existing spaces – both open space and physical space.

Deliver wider community benefits

- Support community participation – volunteering, skills development etc;
- Promote and maintain good relationships between landfill site operators, communities and the distributive body;
- Support sustainable projects which do not rely on continuous funding.

Maximise the amount of money that reaches initiatives

- Maintain a cost-effective administrative model;
- Make funding accessible by providing clear and understandable objectives and a straightforward application process.

3. Projects

3.1 The LDT Communities Scheme will fund projects which support biodiversity, waste minimisation and other environmental enhancements. The overall aim of the funding is to support communities affected by the disposal of waste to landfill.

1. Biodiversity – conservation and promotion of a specific species or a specific habitat where it naturally occurs:

- Help native species, pollination and planting
- Restore, maintain and enhance natural habitats
- Engage and support participation and understanding to embed biodiversity

2. Waste minimisation and the diversion of waste from landfill – promote awareness and best practice to reduce the amount of waste produced:

- Encourage prevention, re-use, recovery and recycling of waste
- Reduce food waste and support initiatives, such as composting
- Engage and support understanding to enable waste to be seen as a resource

3. Environmental enhancements – bring wider community benefit by improving quality of place:

- Create community green spaces and support green infrastructure
- Bring neglected and run-down areas back into community use
- Maintain or improve community facilities, for example community halls

3.2 Applicants will need to demonstrate how their projects align with Welsh Government priorities, in particular:

- *Prosperity for All: the National Strategy*²
- Wellbeing of Future Generations (Wales) Act 2015³
- Natural Resources Policy⁴
- *Taking Wales Forward*⁵

3.3 Depending on the project being funded, other Welsh Government priorities will also need to be demonstrated, such as:

- Towards Zero Waste⁶
- Natural Recovery Action Plan⁷
- Child Poverty Strategy for Wales⁸

3.4 More detailed information can be accessed via the [Landfill Development Tax Communities Scheme](#) on the WCVA's website.

4. Eligibility Criteria

4.1 The LDT Communities Scheme recognises there can be a negative impact for communities through the disposal of waste to landfill and will provide funding for projects, which aim to offset these impacts. The geographical focus of the scheme will be five miles around a landfill site (until taxable disposals have been completed) and five miles around a waste transfer station, which sends a minimum of 2,000 tonnes of waste to landfill each year.

4.2 The map shows the eligible areas for funding under the LDT Communities Scheme.

4.3 An updated map will be published on the WCVA website for projects to check their eligibility and to select the landfill site or waste transfer station area that the project will benefit.

4.4 A pragmatic approach will also be taken for good biodiversity projects that extend outside of the five-mile boundary to ensure these are not automatically rejected – given that habitats (such as rivers) do not recognise boundaries. Applications which fall into this category will be considered on a case-by-case basis by the distributive body and the reasoning for any decisions made being clearly recorded.

4.5 **Figure 1** outlines the areas eligible for funding under the LDT Communities Scheme from April 2018.

² <http://gov.wales/docs/strategies/170919-prosperity-for-all-en.pdf>

³ <http://www.legislation.gov.uk/anaw/2015/2/contents/enacted>

⁴ <http://gov.wales/docs/desh/publications/170821-natural-resources-policy-en.PDF>

⁵ <http://gov.wales/docs/strategies/160920-taking-wales-forward-en.pdf>

⁶ http://gov.wales/topics/environmentcountryside/epq/waste_recycling/zerowaste/?lang=en

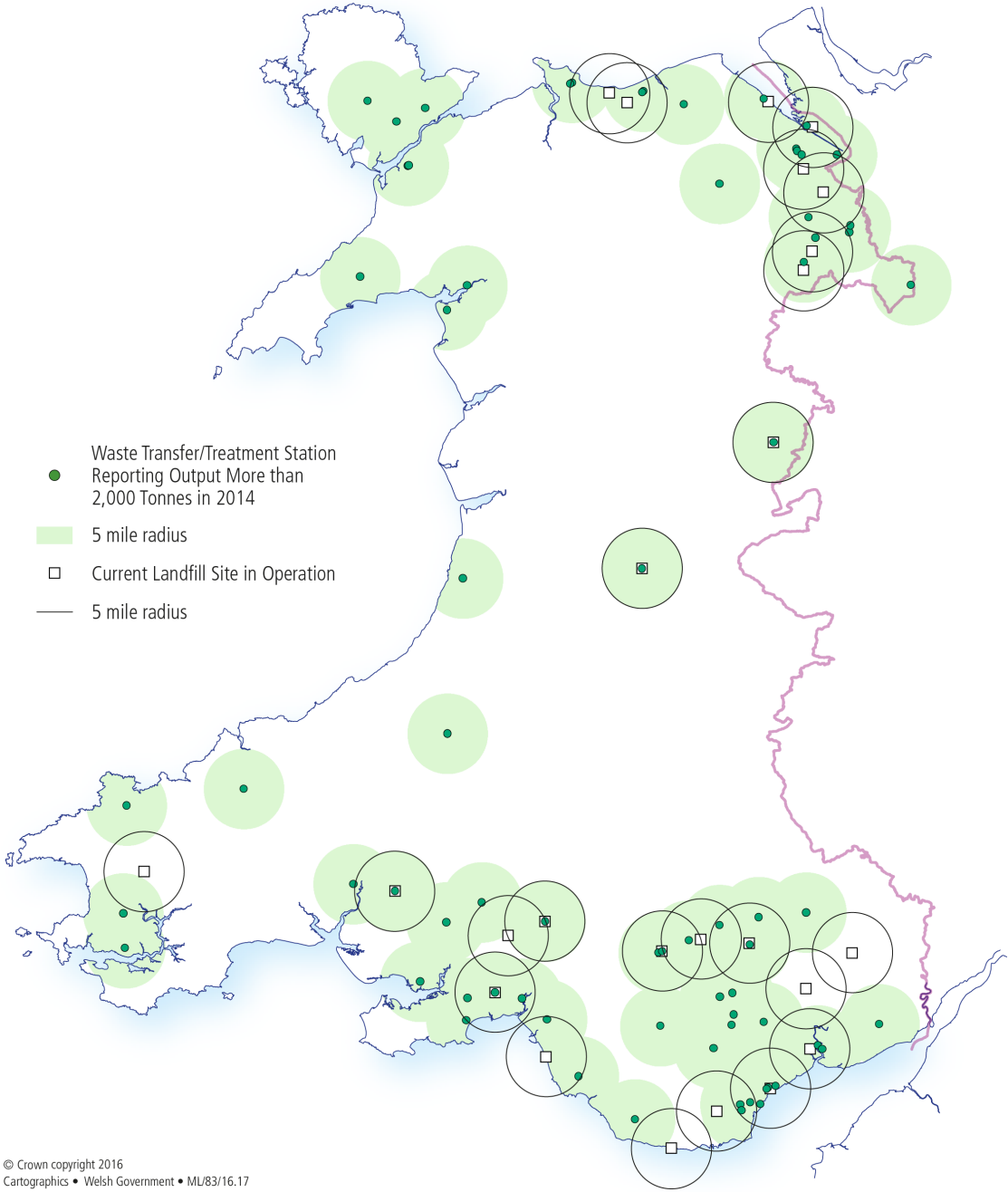
⁷ <http://gov.wales/topics/environmentcountryside/consmanagement/conservationbiodiversity/?lang=en>

⁸ <http://gov.wales/docs/dsjlg/publications/150327-child-poverty-strategy-walesv2-en.pdf>

Figure 1 - Areas eligible for funding under the scheme

WALES

Waste Transfer/Treatment Stations & Current Landfill Sites



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November 2016



5. Funding

- 5.1 £1.5m of LDT revenue has been allocated to the LDT Communities Scheme from April 2018 until 2021-22.
- 5.2 The scheme will offer grants in the range of £5,000 to £50,000 with one significant project (greater than £50,000) being funded on an annual basis.
- 5.3 The significant project will be subject to an upper threshold of £250,000. This threshold is for the contribution of grant through the scheme only and will not include the value of any match funding included in the total project cost. The upper threshold and number of significant projects funded may be subject to review, based on evidence gathered through operating the scheme.
- 5.4 Applications for the main grants of £5,000 to £50,000 will be a one-stage process sought in two funding rounds each financial year. Calls for grant proposals will be issued in the spring and autumn, approximately six months apart. Applications for the large grant of £50,000-plus will be made through a two-stage process and awarded annually.

Match Funding

- 5.5 Match funding for the scheme is not required and the scheme can support 100% of project costs. Although match funding is not a specific requirement of the scheme, it can be used to support wider projects in conjunction with other sources of funding.

6. Complaints procedure

- 6.1 Where a grant application has been rejected, the letter issued will state the reason(s) why, which may be for reasons of eligibility, score, availability of funds, or any combination of these. The letter will detail the reasons for failure, linked to the application questions and guidance provided. Contact details will be provided for more detailed feedback from WCVA and sources of support for future funding applications.
- 6.2 For all grant schemes, decisions about whether to recommend a grant – and the amount – rest with the relevant grants advisory panel. The panel's decision is final; there is no appeals process. However, applicants to the grant scheme have the right to make a complaint about the administration of the scheme, following the procedure set out in WCVA's complaints policy, which is available on request. All applicants will be made aware of the WCVA's complaints procedure, and how to raise concerns if they are unhappy with any aspects of the scheme.