



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2018 Rhif 1057 (Cy. 221)

2018 No. 1057 (W. 221)

Y DRETH DIRLENWI, CYMRU

LANDFILL TAX, WALES

Rheoliadau Deddf Treth
Gwarediadau Tirlenwi (Cymru)
2017 (Rhyddhad Adfer Safle)
(Diwygio) 2018

The Landfill Disposals Tax (Wales)
Act 2017 (Site Restoration Relief)
(Amendment) Regulations 2018

NODYN ESBONIADOL

EXPLANATORY NOTE

(Nid yw'r nodyn hwn yn rhan o'r Rheoliadau)

(This note is not part of the Regulations)

Mae'r Rheoliadau hyn yn diwygio adran 29(1)(a) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (dccc 3).

These Regulations amend section 29(1)(a) of the Landfill Disposals Tax (Wales) Act 2017 (anaw 3).

Mae'r diwygiad a wneir gan y Rheoliadau hyn yn galluogi i'r rhyddhad adfer safle gael ei gymhwyso i warediad deunydd sy'n uwchbridd i gyd. Bydd y diwygiad yn cael effaith mewn perthynas â gwarediadau trethadwy a wneir ar [y dyddiad y daw'r rheoliadau i rym] neu ar ôl hynny.

The amendment made by these Regulations enables the site restoration relief to be applied to the disposal of material consisting entirely of top-soil. The amendment will have effect in relation to taxable disposals made on or after [date regulations come into force].

Lluniwyd asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi o'r asesiad oddi wrth: Trysorlys Cymru, Llywodraeth Cymru, Parc Cathays, Caerdydd, CF10 3NQ ac mae ar gael ar wefan Llywodraeth Cymru yn www.llyw.cymru.

A regulatory impact assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy of the assessment can be obtained from the Welsh Treasury, Welsh Government, Cathays Park, Cardiff, CF10 3NQ and is available on the Welsh Government website at www.gov.wales.

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Gwnaed 10 Hydref 2018

Made 10 October 2018

Yn dod i rym yn unol â rheoliad 1(2)

*Coming into force in accordance with
regulation 1(2)*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pŵer a roddir iddynt gan adran 33 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017(1).

The Welsh Ministers make the following Regulations in exercise of the power conferred on them by section 33 of the Landfill Disposals Tax (Wales) Act 2017(1).

Gosodwyd drafft o'r Rheoliadau hyn gerbron Cynulliad Cenedlaethol Cymru ac fe'i cymeradwywyd ganddo drwy benderfyniad, yn unol ag adran 94(6) o'r Ddeddf honno.

A draft of these Regulations has been laid before and approved by a resolution of the National Assembly of Wales, in accordance with section 94(6) of that Act.

Enwi a chychwyn

Title and commencement

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (Rhyddhad Adfer Safle) (Diwygio) 2018.

1.—(1) The title of these Regulations is the Landfill Disposals Tax (Wales) Act 2017 (Site Restoration Relief) (Amendment) Regulations 2018.

(2) Daw'r Rheoliadau hyn i rym drannoeth y diwrnod y'u gwneir.

(2) These Regulations come into force on the day after the day on which they are made.

Diwygio Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017

Amendment of the Landfill Disposals Tax (Wales) Act 2017

2. Yn adran 29(1) (defnyddio deunydd mewn gwaith adfer safle cymeradwy) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017, yn lle paragraff (a) rhodder—

2. In section 29(1) (using material in approved site restoration work) of the Landfill Disposals Tax (Wales) Act 2017, for paragraph (a) substitute—

“(a) yn warediad deunydd—

“(a) it is a disposal of material—

(i) sy'n ddeunydd cymwys i gyd, neu

(i) consisting entirely of qualifying material, or

(ii) sy'n uwchbridd i gyd, a”.

(ii) consisting entirely of top-soil, and
”.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid, un o Weinidogion
Cymru
10 Hydref 2018

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Cabinet Secretary for Finance, one of the Welsh
Ministers
10 October 2018

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