OFFERYNNAU STATUDOL CYMRU

# 2018 Rhif 1209 (Cy. 246)

# Y DRETH DIRLENWI, CYMRU

## Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2018

### NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn rhagnodi'r gyfradd safonol, y gyfradd is a'r gyfradd gwarediadau sydd heb eu hawdurdodi ar gyfer y dreth gwarediadau tirlenwi sydd i'w chodi ar warediadau trethadwy a wneir ar 1 Ebrill 2019 neu ar ôl hynny.

Y gyfradd safonol yw £91.35 y dunnell, y gyfradd is yw £2.90 y dunnell a'r gyfradd gwarediadau sydd heb eu hawdurdodi yw £137.00 y dunnell.

Bydd gwarediadau trethadwy a wneir cyn 1 Ebrill 2019 yn parhau'n ddarostyngedig i'r cyfraddau a osodir gan Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) 2018 (O.S. 2018/131 (Cy. 33)) o ganlyniad i'r diwygiad a wneir gan reoliad 4 o'r Rheoliadau hyn.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, lluniwyd Asesiad Effaith Rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn. Gellir cael copi oddi wrth: Llywodraeth Cymru, Parc Cathays, Caerdydd CF10 3NQ ac ar wefan Llywodraeth Cymru yn www.llyw.cymru.

WELSH STATUTORY INSTRUMENTS

# 2018 No. 1209 (W. 246)

# LANDFILL TAX, WALES

## The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2018

### EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations prescribe the standard rate, lower rate and unauthorised disposals rate for landfill disposals tax chargeable on taxable disposals made on or after 1 April 2019.

The standard rate is £91.35 per tonne, the lower rate is £2.90 per tonne and the unauthorised disposals rate is £137.00 per tonne.

Taxable disposals made before 1 April 2019 will remain subject to rates set by the Landfill Disposals Tax (Tax Rates) (Wales) Regulations 2018 (S.I. 2018/131 (W. 33)) as a result of the amendment made by regulation 4 of these Regulations.

The Welsh Ministers' Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, a Regulatory Impact Assessment has been prepared as to the likely costs and benefits of complying with these Regulations. A copy can be obtained from the Welsh Government, Cathays Park, Cardiff CF10 3NQ and on the Welsh Government's website at www.gov.wales.

OFFERYNNAU STATUDOL CYMRU

# 2018 Rhif 1209 (Cy. 246)

# Y DRETH DIRLENWI, CYMRU

## Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2018

*Cymeradwywyd gan Gynulliad Cenedlaethol Cymru ar 8 Ionawr 2019*

*Gwnaed 21 Tachwedd 2018*

*Gosodwyd gerbron Cynulliad Cenedlaethol Cymru 26 Tachwedd 2018*

*Yn dod i rym 1 Ebrill 2019*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adrannau 14(3) a (6), 46(4) a 94(1) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017(**1**).

**Enwi a chychwyn**

**1.** Enw'r Rheoliadau hyn yw Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2018 a deuant i rym ar 1 Ebrill 2019.

**Cymhwyso**

**2.** Mae'r Rheoliadau hyn yn cael effaith mewn perthynas â gwarediad trethadwy a wneir ar 1 Ebrill 2019 neu ar ôl hynny.

**Cyfraddau'r dreth gwarediadau tirlenwi**

**3.** Rhagnodir y cyfraddau a ganlyn yn unol ag adrannau 14(3) a (6), a 46(4) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017—

(a) y gyfradd safonol yw £91.35 y dunnell;

(b) y gyfradd is yw £2.90 y dunnell; ac

(**1**) 2017 dccc 3.

WELSH STATUTORY INSTRUMENTS

# 2018 No. 1209 (W. 246)

# LANDFILL TAX, WALES

## The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2018

*Approved by the National Assembly for Wales on 8 January 2018*

*Made 21 November 2018*

*Laid before the National Assembly for Wales 26 November 2018*

*Coming into force 1 April 2019*

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 14(3) and (6), 46(4) and 94(1) of the Landfill Disposals Tax (Wales) Act 2017(**1**).

**Title and commencement**

**1.** The title of these Regulations is the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2018 and they come into force on 1 April 2019.

**Application**

**2.** These Regulations have effect in relation to a taxable disposal made on or after 1 April 2019.

**Rates of landfill disposals tax**

**3.** The following rates are prescribed in accordance with sections 14(3) and (6), and 46(4) of the Landfill Disposals Tax (Wales) Act 2017—

(a) the standard rate is £91.35 per tonne;

(b) the lower rate is £2.90 per tonne; and

(**1**) 2017 anaw 3.

(c) y gyfradd gwarediadau sydd heb eu hawdurdodi yw £137.00 y dunnell.

(c) the unauthorised disposals rate is £137.00 per tonne.

**Diwygio Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) 2018**

**4.** Yn rheoliad 2 o Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) 2018(**1**), ar ôl “neu ar ôl hynny” mewnosoder “ond cyn 1 Ebrill 2019”.

**Amendment of the Landfill Disposals Tax (Tax Rates) (Wales) Regulations 2018**

**4.** In regulation 2 of the Landfill Disposals Tax (Tax Rates) (Wales) Regulations 2018(**1**), after “1 April 2018” insert “but before 1 April 2019”.

*Mark Drakeford*

Ysgrifennydd y Cabinet dros Gyllid, un o Weinidogion Cymru
21 Tachwedd 2018

Cabinet Secretary for Finance, one of the Welsh Ministers
21 November 2018

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(**1**) O.S. 2018/131 (Cy. 33).

(**1**) S.I. 2018/131 (W. 33).

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