



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2018 Rhif 131 (Cy. 33)

2018 No. 131 (W. 33)

Y DRETH DIRLENWI, CYMRU

LANDFILL TAX, WALES

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

The Landfill Disposals Tax (Tax
Rates) (Wales) 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 pennu'r gyfradd safonol gyntaf, y gyfradd is gyntaf a'r gyfradd gwarediadau sydd heb eu hawdurdodi gyntaf ar gyfer y dreth gwarediadau tirlenwi a byddant yn gymwys i warediad trethadwy a wneir ar 1 Ebrill 2018 neu ar ôl hynny. Mae Rhan 2 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 ("y Ddeddf") yn nodi'r hyn sy'n warediad trethadwy.

These Regulations specify the first standard rate, lower rate and unauthorised disposals rate for landfill disposals tax and will apply to a taxable disposal made on or after 1 April 2018. Part 2 of the Landfill Disposals Tax (Wales) Act 2017 ("the Act") sets out what constitutes a taxable disposal.

Y gyfradd safonol yw £88.95, y gyfradd is yw £2.80 a'r gyfradd gwarediadau sydd heb eu hawdurdodi yw £133.45.

The standard rate is £88.95, the lower rate is £2.80 and the unauthorised disposals rate is £133.45.

Ar gyfer gwarediad trethadwy a wneir mewn safle tirlenwi awdurdodedig, mae'r dreth i gael ei chyfrifo drwy gyfeirio at bwysau a math y deunydd sy'n cael ei waredu, yn unol ag adran 14 o'r Ddeddf.

For a taxable disposal made at an authorised landfill site, tax is to be calculated by reference to the weight and type of material disposed of, in accordance with section 14 of the Act.

Ar gyfer gwarediad trethadwy a wneir yn rhywle heblaw safle tirlenwi awdurdodedig, mae'r dreth i gael ei chyfrifo drwy gyfeirio at bwysau'r deunydd sy'n cael ei waredu, yn unol ag adran 46 o'r Ddeddf.

For a taxable disposal made at a place other than an authorised landfill site, tax is to be calculated by reference to the weight of material disposed of, in accordance with section 46 of the Act.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau 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.

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.

2018 Rhif 131 (Cy. 33)

Y DRETH DIRLENWI, CYMRU

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

Gwnaed 31 Ionawr 2018

Yn dod i rym 1 Ebrill 2018

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).

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

Enwi a chychwyn

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

Cymhwyso

2. Mae'r Rheoliadau hyn yn cael effaith mewn perthynas â gwarediad trethadwy a wneir ar 1 Ebrill 2018 neu ar ôl hynny.

Cyfraddau'r dreth gwarediadau tirlenwi

3. Mae'r cyfraddau a ganlyn wedi eu rhagnodi yn unol ag adrannau 14(3) a (6), a 46(4) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017—

- (a) y gyfradd safonol yw £88.95;
- (b) y gyfradd is yw £2.80; ac
- (c) y gyfradd gwarediadau sydd heb eu hawdurdodi yw £133.45.

(1) 2017 decc 3.

2018 No. 131 (W. 33)

LANDFILL TAX, WALES

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

Made 31 January 2018

Coming into force 1 April 2018

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).

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

Title and commencement

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

Application

2. These Regulations have effect in relation to a taxable disposal made on or after 1 April 2018.

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 £88.95;
- (b) the lower rate is £2.80; and
- (c) the unauthorised disposals rate is £133.45.

(1) 2017 anaw 3.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid, un o Weinidogion
Cymru
31 Ionawr 2018

Cabinet Secretary for Finance, one of the Welsh
Ministers
31 January 2018

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£4.25

W201801311012 02/2018

<http://www.legislation.gov.uk/id/wsi/2018/131>

ISBN 978-0-348-20205-2



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