



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2018 Rhif 276 (Cy. 52)

2018 No. 276 (W. 52)

Y DRETH DIRLENWI, CYMRU

LANDFILL TAX, WALES

Rheoliadau Casglu a Rheoli Trethi
(Cofnodion Treth Gwarediadau
Tirlenwi) (Cymru) 2018

The Tax Collection and
Management (Landfill Disposals
Tax Records) (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 gwneud darpariaeth ynghylch y cofnodion y mae rhaid i berson sy'n cyflawni gweithrediadau trethadwy mewn perthynas â threth gwarediadau tirlenwi eu storio'n ddiogel o dan adran 38 o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016.

These Regulations make provision about the records which must be preserved by a person who carries out taxable operations in relation to landfill disposals tax under section 38 of the Tax Collection and Management (Wales) Act 2016.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Aseidiadau Effaith Rheoleiddiol mewn perthynas â'r Rheoliadau hyn. O ganlyniad, ystyriwyd nad oedd yn angenrheidiol cynnal asesiad effaith rheoleiddiol o'r costau a'r manteision sy'n debygol o ddeillio o gydymffurfio â'r Rheoliadau hyn.

The Welsh Minister's Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

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Gwnaed 27 Chwefror 2018

Made 27 February 2018

*Gosodwyd gerbron Cynulliad Cenedlaethol
Cymru* 7 Mawrth 2018

Laid before the National Assembly for Wales
7 March 2018

Yn dod i rym 1 Ebrill 2018

Coming into force 1 April 2018

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pŵer a roddir iddynt gan adran 39A o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016(1).

The Welsh Ministers make the following Regulations in exercise of the power conferred on them by section 39A of the Tax Collection and Management (Wales) Act 2016(1).

Enwi a chychwyn

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Casglu a Rheoli Trethi (Cofnodion Treth Gwarediadau Tirlenwi) (Cymru) 2018.

(2) Daw'r Rheoliadau hyn i rym ar 1 Ebrill 2018.

Title and commencement

1.—(1) The title of these Regulations is the Tax Collection and Management (Landfill Disposals Tax Records) (Wales) Regulations 2018.

(2) These Regulations come into force on 1 April 2018.

Dehongli

2. Yn y Rheoliadau hyn—

mae i “anfoneb dirlenwi” (“*landfill invoice*”) yr ystyr a roddir yn adran 41(8) o DTGT(2);

mae i “gwarediad trethadwy” (“*taxable disposal*”) yr ystyr a roddir yn adran 3 o DTGT;

mae i “gweithrediadau trethadwy” (“*taxable operations*”) yr ystyr a roddir yn adran 34(2) o DTGT;

Interpretation

2. In these Regulations—

“authorised landfill site” (“*safle tirlenwi awdurdodedig*”) has the meaning given in section 5(1) of LDTA(2);

“landfill invoice” (“*anfoneb dirlenwi*”) has the meaning given in section 41(8) of LDTA;

“taxable disposal” (“*gwarediad trethadwy*”) has the meaning given in section 3 of LDTA;

(1) 2016 decc 6. Mewnosodwyd adran 39A gan baragraff 8 o Atodlen 23 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017 (decc 1).

(2) Mae adran 192(2) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016 yn diffinio DTGT fel Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (decc 3).

(1) 2016 anaw 6. Section 39A was inserted by paragraph 8 of Schedule 23 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1).

(2) Section 192(2) of the Tax Collection and Management (Wales) Act 2016 defines LDTA as the Landfill Disposals Tax (Wales) Act 2017 (anaw 3).

ystyr “nodyn trosglwyddo” (“*transfer note*”) yw disgrifiad ysgrifenedig o ddeunydd os yw’n ofynnol gan adran 34(1)(c)(ii) o Ddeddf Diogelu’r Amgylchedd 1990(1) neu, pan na fo disgrifiad o’r fath yn ofynnol, dystiolaeth arall o’r deunydd sy’n cael ei gyflwyno;

mae i “safle tirlenwi awdurdodedig” (“*authorised landfill site*”) yr ystyr a roddir yn adran 5(1) o DTGT.

Cofnodion mewn cysylltiad â Threth Gwarediadau Tirlenwi

3. At ddibenion adran 38(1) o Ddeddf Casglu a Rheoli Trethi (Cymru) 2016(2) mae’r cofnodion y mae’n rhaid i berson sy’n cyflawni gweithrediadau trethadwy eu cadw a’u storio’n ddiogel yn cynnwys y canlynol—

- (a) cofnodion busnes a chyfrifo’r person;
- (b) nodiadau trosglwyddo ac unrhyw gofnodion gwreiddiol neu gopiâu o gofnodion eraill mewn perthynas â deunydd sy’n cael ei gludo i’r safle tirlenwi awdurdodedig neu ei symud oddi yno;
- (c) pob anfoneb (gan gynnwys anfonebau tirlenwi) a dogfen debyg a ddyroddir i’r person a chopïau o anfonebau a dogfennau tebyg o’r fath a ddyroddir gan y person;
- (d) pob nodyn credyd a debyd neu ddogfen arall a gafwyd gan y person sy’n dangos tystiolaeth o gynydd neu ostyngiad yng nghyfanswm unrhyw gydnabyddiaeth ar gyfer gwarediad trethadwy, a chopïau o nodiadau neu ddogfennau eraill o’r fath a ddyroddir gan y person.

“taxable operations” (“*gweithrediadau trethadwy*”) has the meaning given in section 34(2) of LDTA;

“transfer note” (“*nodyn trosglwyddo*”) means a written description of material if required by section 34(1)(c)(ii) of the Environmental Protection Act 1990(1) or, where such a description is not required, other evidence of the material being presented.

Records in respect of Landfill Disposals Tax

3. For the purposes of section 38(1) of the Tax Collection and Management (Wales) Act 2016(2) the records that a person who carries out taxable operations must keep and preserve include the following—

- (a) the person’s business and accounting records;
- (b) transfer notes and any other original or copy records in relation to material brought on to or removed from the authorised landfill site;
- (c) all invoices (including landfill invoices) and similar documents issued to the person and copies of such invoices and similar documents issued by the person;
- (d) all credit and debit notes or other documents received by the person which evidence an increase or decrease in the amount of any consideration for a taxable disposal, and copies of such notes or other documents issued by the person.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid, un o Weinidogion Cymru
27 Chwefror 2018

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Cabinet Secretary for Finance, one of the Welsh Ministers
27 February 2018

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(1) 1990 p. 43.
(2) Diwygiwyd adran 38 gan baragraff 5 o Atodlen 23 i Ddeddf Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru) 2017.

(1) 1990 c. 43.
(2) Section 38 was amended by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, paragraph 5 of Schedule 23.

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