



OFFERYNNAU STATUDOL
CYMRU

WELSH STATUTORY
INSTRUMENTS

2019 Rhif 1143 (Cy. 198)

2019 No. 1143 (W. 198)

Y DRETH DIRLENWI, CYMRU

LANDFILL TAX, WALES

Rheoliadau Deddf Treth
Gwarediadau Tirlenwi (Cymru)
2017 (Rhyddhadau) (Diwygiadau
Amrywiol) 2019

The Landfill Disposals Tax (Wales)
Act 2017 (Reliefs) (Miscellaneous
Amendments) Regulations 2019

NODYN ESBONIADOL

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

Mae'r Rheoliadau hyn yn diwygio adrannau 8 a 32 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (dccc 3) ("y Ddeddf TGT").

Mae rheoliad 2 yn diwygio'r diffiniad o "gwaith adfer" yn adran 8(4) o'r Ddeddf TGT er mwyn egluro y gall gwaith a gyflawnir i adfer man gwarediadau tirlenwi nad yw wedi ei gapio fod yn waith adfer.

O ganlyniad i'r diwygiad hwn, gall gwarediadau trethadwy a wneir er mwyn adfer man gwarediadau tirlenwi nad yw wedi ei gapio fod yn gymwys i gael rhyddhad o dan adran 29 o'r Ddeddf TGT, ar yr amod eu bod yn bodloni'r elfennau eraill o'r diffiniad o waith adfer yn adran 8(4) ac yn cydymffurfio â'r gofynion yn adran 29(1).

Mae rheoliad 3(a) yn diwygio adran 32 o'r Ddeddf TGT i ymestyn cwmpas y rhyddhad rhag treth gwarediadau tirlenwi mewn cysylltiad â gwarediadau trethadwy penodol a wneir wrth lenwi chwareli a mwynloddiau brig. O ganlyniad i'r diwygiad hwn, caiff gwarediad cymysgedd cymwys o ddeunyddiau (fel y'i diffinnir gan adran 16 o'r Ddeddf TGT) fod yn gymwys i gael rhyddhad (yn ddarostyngedig i'r amodau eraill a nodir yn adran 32). Ni fydd cymysgedd cymwys o ddeunyddiau sy'n cynnwys dim ond gronynnau mân yn gymwys i gael rhyddhad.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend sections 8 and 32 of the Landfill Disposals Tax (Wales) Act 2017 (anaw 3) ("the LDT Act").

Regulation 2 amends the definition of "restoration work" in section 8(4) of the LDT Act to make it clear that work carried out to restore a landfill disposal area that has not been capped is capable of being restoration work.

As a result of this amendment, taxable disposals made in order to restore a landfill disposal area which has not been capped may be eligible for relief under section 29 of the LDT Act, provided that they satisfy the other elements of the definition of restoration work in section 8(4) and comply with the requirements in section 29(1).

Regulation 3(a) amends section 32 of the LDT Act to extend the scope of the relief from landfill disposals tax in respect of certain taxable disposals made when filling quarries and open-cast mines. As a result of this amendment, a disposal of a qualifying mixture of materials (as defined by section 16 of the LDT Act) may be eligible for relief (subject to the other conditions set out in section 32). A qualifying mixture of materials consisting entirely of fines will not be eligible for relief.

Mae rheoliad 3(b) yn gwneud diwygiad cysylltiedig i'r amod a osodir gan adran 32(1)(d) o'r Ddeddf TGT. Mae'r diwygiad hwn yn sicrhau, pan fo gwarediad trethadwy cymysgedd cymwys o ddeunyddiau (ac eithrio gronynnau mân) wedi ei wneud ar neu ar ôl 1 Ebrill 2018, ond cyn i'r Rheoliadau hyn ddod i rym, a bod y gwarediad yn un a fyddai wedi ei ryddhau rhag treth pe bai wedi ei wneud ar ôl i'r Rheoliadau hyn ddod i rym, nad yw gwneud y gwarediad hwnnw yn atal gwarediadau a wneir yn y dyfodol rhag bod yn gymwys i gael rhyddhad o dan adran 32.

Mae'r diwygiadau a wneir gan y Rheoliadau hyn yn cael effaith mewn perthynas â gwarediadau trethadwy a wneir ar y dyddiad y daw'r rheoliadau i rym neu ar ôl hynny.

Ystyriwyd Cod Ymarfer Gweinidogion Cymru ar gynnal Asesiadau 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.

Regulation 3(b) makes a related amendment to the condition imposed by section 32(1)(d) of the LDT Act. This amendment ensures that where a taxable disposal of a qualifying mixture of materials (excluding fines) has been made on or after 1 April 2018, but before the coming into force of these Regulations, and the disposal is one that would be relieved from tax if it were made after these Regulations come into force, the making of that disposal does not prevent future disposals from being eligible for relief under section 32.

The amendments made by these Regulations have effect in relation to taxable disposals made on or after the date the regulations come into force.

The Welsh Ministers' 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 18 Gorffennaf 2019

Made 18 July 2019

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 pwerau a roddir gan adrannau 8(5)(b), 33(1)(b) a 94(1) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017(1).

The Welsh Ministers make the following Regulations in exercise of the powers conferred by sections 8(5)(b), 33(1)(b) and 94(1) of the Landfill Disposals Tax (Wales) Act 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.

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.

Enwi, cychwyn a dehongli

Title, commencement and interpretation

1.—(1) Enw'r Rheoliadau hyn yw Rheoliadau Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (Rhyddhadau) (Diwygiadau Amrywiol) 2019.

1.—(1) The title of these Regulations is the Landfill Disposals Tax (Wales) Act 2017 (Reliefs) (Miscellaneous Amendments) Regulations 2019.

(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.

(3) Yn y Rheoliadau hyn, ystyr "y Ddeddf TGT" yw Deddf Gwarediadau Tirlenwi (Cymru) 2017.

(3) In these Regulations, "the LDT Act" means the Landfill Disposals Tax (Wales) Act 2017.

Diwygio adran 8 o'r Ddeddf TGT

Amendment to section 8 of the LDT Act

2. Yn adran 8(4) o'r Ddeddf TGT (gweithgarwch safle tirlenwi i'w drin fel gwarediad trethadwy), yn y diffiniad o "gwaith adfer", yn lle "nid yw gwaith i adfer man gwarediadau tirlenwi" rhodder "pan fo man gwarediadau tirlenwi yn cael ei gapio, nid yw gwaith a wneir i adfer y man hwnnw".

2. In section 8(4) of the LDT Act (landfill site activities to be treated as taxable disposals), in the definition of "restoration work", for "work carried out to restore a landfill disposal area" substitute "where a landfill disposal area is capped, work carried out to restore that area".

(1) 2017 dccc 3.

(1) 2017 anaw 3.

Diwygio adran 32 o'r Ddeddf TGT

3. Yn adran 32 o'r Ddeddf TGT (ail-lenwi mwyngloddiau brig a chwareli), yn is-adran (1)—

- (a) ym mharagraff (a), yn lle “sy'n ddeunydd cymwys i gyd;” rhodder—
- “(i) sy'n ddeunydd cymwys i gyd, neu
 - (ii) sy'n gymysgedd cymwys o ddeunyddiau nad yw'n gyfan gwbl ar ffurf gronynnau mân;”;
- (b) ym mharagraff (d), ar y diwedd mewnosoder “neu warediadau y byddent wedi eu rhyddhau rhag treth o dan yr adran hon pe baent yn cael eu gwneud yn awr”.

Amendment to section 32 of the LDT Act

3. In section 32 of the LDT Act (refilling open-cast mines and quarries), in subsection (1)—

- (a) in paragraph (a), for “qualifying material;” substitute—
- “(i) qualifying material, or
 - (ii) a qualifying mixture of materials that does not consist entirely of fines;”;
- (b) in paragraph (d), at the end insert “or disposals that would be relieved from tax under this section if they were made now”.

Rebecca Evans

Y Gweinidog Cyllid a'r Trefnydd, un o Weinidogion
Cymru
18 Gorffennaf 2019

Minister for Finance and Trefnydd, one of the Welsh
Ministers
18 July 2019

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