OFFERYNNAU STATUDOL CYMRU

2020 Rhif 95 (Cy. 16)

Y DRETH DIRLENWI, CYMRU

Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2020

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 (o fewn ystyr Rhan 2 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017) a wneir ar 1 Ebrill 2020 neu ar ôl hynny.

Y gyfradd safonol yw £94.15 y dunnell, y gyfradd is yw £3.00 y dunnell a'r gyfradd gwarediadau sydd heb eu hawdurdodi yw £141.20 y dunnell.

Bydd gwarediadau trethadwy a wneir ar 1 Ebrill 2019 neu ar ôl hynny ond cyn 1 Ebrill 2020 yn parhau'n ddarostyngedig i'r cyfraddau a osodir gan Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2018 (O.S. 2018/1209 (Cy. 246)) 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 ar www.llyw.cymru.

WELSH STATUTORY INSTRUMENTS

2020 No. 95 (W. 16)

LANDFILL TAX, WALES

The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2020

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 (within the meaning of Part 2 of the Landfill Disposals Tax (Wales) Act 2017) made on or after 1 April 2020.

The standard rate is £94.15 per tonne, the lower rate is £3.00 per tonne and the unauthorised disposals rate is £141.20 per tonne.

Taxable disposals made on or after 1 April 2019 but before 1 April 2020 will remain subject to rates set by the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2018 (S.I. 2018/1209 (W. 246)) 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

2020 Rhif 95 (Cy. 16)

Y DRETH DIRLENWI, CYMRU

Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2020

Cymeradwywyd gan Gynulliad Cenedlaethol Cymru ar	*28 Ionawr 2020*
Gwnaed	*6 Ionawr 2020*
Gosodwyd gerbron Cynulliad Cenedlaethol Cymru	*7 Ionawr 2020*
Yn dod i rym	*1 Ebrill 2020*

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) 2020 a deuant i rym ar 1 Ebrill 2020.

Cymhwyso

2. Mae'r Rheoliadau hyn yn cael effaith mewn perthynas â gwarediad trethadwy (o fewn ystyr Rhan 2 o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017) a wneir ar 1 Ebrill 2020 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 yn y drefn honno—

(a) y gyfradd safonol yw £94.15 y dunnell;

(**1**) 2017 dccc 3.

WELSH STATUTORY INSTRUMENTS

2020 No. 95 (W. 16)

LANDFILL TAX, WALES

The Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2020

Approved by the National Assembly for Wales on	*28 January 2020*
Made	*6 January 2020*
Laid before the National Assembly for Wales	*7 January 2020*
Coming into force	*1 April 2020*

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 2020 and they come into force on 1 April 2020.

Application

2. These Regulations have effect in relation to a taxable disposal (within the meaning of Part 2 of the Landfill Disposals Tax (Wales) Act 2017) made on or after 1 April 2020.

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 respectively—

(a) the standard rate is £94.15 per tonne;

(**1**) 2017 anaw 3.

(b) y gyfradd is yw £3.00 y dunnell; ac

(c) y gyfradd gwarediadau sydd heb eu hawdurdodi yw £141.20 y dunnell.

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

4. Yn rheoliad 2 o Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2018(**1**), ar ôl "neu ar ôl hynny" mewnosoder "ond cyn 1 Ebrill 2020".

(b) the lower rate is £3.00 per tonne; and

(c) the unauthorised disposals rate is £141.20 per tonne.

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

4. In regulation 2 of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2018(**1**), after "1 April 2019" insert "but before 1 April 2020".

Rebecca Evans

Y Gweinidog Cyllid a'r Trefnydd, un o Weinidogion Cymru
6 Ionawr 2020

Minister for Finance and Trefnydd, one of the Welsh Ministers
6 January 2020

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(**1**) O.S. 2018/1209 (Cy. 246).

(**1**) S.I. 2018/1209 (W. 246).

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http://www.legislation.gov.uk/id/wsi/2020/95