



OFFERYNNAU STATUDOL  
CYMRU

WELSH STATUTORY  
INSTRUMENTS

**2022 Rhif 1316 (Cy. 265)**

**2022 No. 1316 (W. 265)**

## **Y DRETH DIRLENWI, CYMRU**

## **LANDFILL TAX, WALES**

**Rheoliadau Treth Gwarediadau  
Tirlenwi (Cyfraddau Treth)  
(Cymru) (Diwygio) 2022**

**The Landfill Disposals Tax (Tax  
Rates) (Wales) (Amendment)  
Regulations 2022**

### **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 2023 neu ar ôl hynny.

Y gyfradd safonol yw £102.10 y dunnell, y gyfradd is yw £3.25 y dunnell a'r gyfradd gwarediadau sydd heb eu hawdurdodi yw £153.15 y dunnell.

Bydd gwarediadau trethadwy a wneir ar 1 Ebrill 2022 neu ar ôl hynny ond cyn 1 Ebrill 2023 yn parhau'n ddarostyngedig i'r cyfraddau a osodir gan Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2021 (O.S. 2021/1470 (Cy. 377)) 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](http://www.llyw.cymru).

### **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 2023.

The standard rate is £102.10 per tonne, the lower rate is £3.25 per tonne and the unauthorised disposals rate is £153.15 per tonne.

Taxable disposals made on or after 1 April 2022 but before 1 April 2023 will remain subject to rates set by the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2021 (S.I. 2021/1470 (W. 377)) 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](http://www.gov.wales).

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Rheoliadau Treth Gwarediadau  
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The Landfill Disposals Tax (Tax  
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*Cymeradwywyd gan Senedd Cymru*

*Approved by Senedd Cymru*

*Gwnaed 13 Rhagfyr 2022*

*Made 13 December 2022*

*Gosodwyd gerbron Senedd  
Cymru 15 Rhagfyr 2022*

*Laid before Senedd Cymru 15 December 2022*

*Yn dod i rym 1 Ebrill 2023*

*Coming into force 1 April 2023*

Mae Gweinidogion Cymru yn gwneud y Rheoliadau a ganlyn drwy arfer y pwerau a roddir iddynt gan adrannau 14(3) a (6), 46(4), 93 a 94(1) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017(1).

The Welsh Ministers make the following Regulations in exercise of the powers conferred on them by sections 14(3) and (6), 46(4), 93 and 94(1) of the Landfill Disposals Tax (Wales) Act 2017(1).

**Enwi a chychwyn**

1. Enw'r Rheoliadau hyn yw Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2022 a deuant i rym ar 1 Ebrill 2023.

**Title and commencement**

1. The title of these Regulations is the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2022 and they come into force on 1 April 2023.

**Cymhwysu**

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 2023 neu ar ôl hynny.

**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 2023.

**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—

**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) y gyfradd safonol yw £102.10 y dunnell,
- (b) y gyfradd is yw £3.25 y dunnell, ac

- (a) the standard rate is £102.10 per tonne,
- (b) the lower rate is £3.25 per tonne, and

(1) 2017 dccc 3.

(1) 2017 anaw 3.

(c) y gyfradd gwarediadau sydd heb eu hawdurdodi yw £153.15 y dunnell.

(c) the unauthorised disposals rate is £153.15 per tonne.

**Diwygio Rheoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2021**

4. Yn rheoliad 2 o Reoliadau Treth Gwarediadau Tirlenwi (Cyfraddau Treth) (Cymru) (Diwygio) 2021(1), ar ôl “1 Ebrill 2022” mewnosoder “ond cyn 1 Ebrill 2023”.

**Amendment of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2021**

4. In regulation 2 of the Landfill Disposals Tax (Tax Rates) (Wales) (Amendment) Regulations 2021(1), after “1 April 2022” insert “but before 1 April 2023”.

*Rebecca Evans*

Y Gweinidog Cyllid a Llywodraeth Leol, un o Weinidogion Cymru  
13 Rhagfyr 2022

Minister for Finance and Local Government, one of the Welsh Ministers  
13 December 2022

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Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Jeff James, Controller of His Majesty’s Stationery Office and King’s Printer of Acts of Parliament.

£4.90

<http://www.legislation.gov.uk/id/wsi/2022/1316>

ISBN 978-0-348-39414-6



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