

LANDFILL DISPOSALS TAX (WALES) BILL –STAGE 2 GOVERNMENT AMENDMENTS

This table provides information about the amendments tabled in the name of Mark Drakeford AM on 22 March 2017; further amendments for consideration at Stage 2 will be tabled by the Cabinet Secretary for Finance and Local Government in due course.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
1	Section 11, page 5, line 24, leave out 'dead domestic pets,' and insert 'the remains of dead pets (and any container or material in which the remains are contained)'.	Adran 11, tudalen 5, llinell 30, hepgorer 'anifeiliaid anwes meirw' a mewnosoder 'weddillion anifeiliaid anwes meirw (ac unrhyw gynhwysydd neu ddeunydd y cynhwysir y gweddillion ynddo)'.	<p>The purpose of this amendment is to amend section 11(1)(a) so as to replace the reference to 'dead domestic pets' with a reference to 'the remains of dead pets (and any container or material in which the remains are contained)'.</p> <p>The effect of this amendment is to ensure that the exemption for pet cemeteries applies to disposals of dead pets and any container in which their remains, whether carcasses or ashes, are contained.</p>
2	Section 11, page 5, line 27, leave out 'dead domestic pets' and insert 'the remains of dead pets (and any container or material in which the remains are contained)'.	Adran 11, tudalen 5, llinell 33, hepgorer 'anifeiliaid anwes meirw' a mewnosoder 'weddillion anifeiliaid anwes meirw (ac unrhyw gynhwysydd neu ddeunydd y cynhwysir y gweddillion ynddo)'.	<p>The purpose of this amendment is to amend section 11(2) so as to replace the reference to 'dead domestic pets' with a reference to 'the remains of dead pets (and any container or material in which the remains are contained)'.</p> <p>This amendment is linked to amendment 1 (above) and its effect is to ensure that the exemption can only apply in circumstances where no disposals other than a disposal of 'the remains of dead pets (and any container or material in which the remains are contained)' has been made at an authorised landfill site that is exempt from tax under this section.</p>
3	Section 20, page 10, line 29, leave out –	Adran 20, tudalen 10, llinell 26, hepgorer—	The purpose of this amendment is to amend subsection (1) and insert a new subsection (2) at

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	<p>'before the disposal is made.</p> <p>(2) The operator must do so by weighing the material on a weighbridge that meets the requirements in weights and measures legislation applicable to a weighbridge of that description.'</p> <p>and insert—</p> <p>'by using a weighbridge.</p> <p>(2) The operator must ensure, for the purposes of subsection (1) -</p> <p>(a) that the material is weighed on the weighbridge before the disposal is made, and</p> <p>(b) that the weighbridge meets each requirement in weights and measures legislation that applies to the weighbridge (if any).'</p>	<p>'cyn y gwneir y gwarediad.</p> <p>(2) Rhaid i'r gweithredwr wneud hynny drwy bwysu'r deunydd ar bont bwysu sy'n bodloni gofynion deddfwriaeth pwysau a mesurau sy'n gymwys i bont bwysu o'r disgrifiad hwnnw.'</p> <p>a mewnosoder—</p> <p>'gan ddefnyddio pont bwysu.</p> <p>(2) Rhaid i'r gweithredwr sicrhau, at ddibenion is-adran (1)—</p> <p>(a) bod y deunydd yn cael ei bwysu ar y bont bwysu cyn y gwneir y gwarediad, a</p> <p>(b) bod y bont bwysu yn bodloni pob un o'r gofynion mewn deddfwriaeth pwysau a mesurau sy'n gymwys i'r bont bwysu (os oes rhai).'</p>	<p>section 20 of the Bill.</p> <p>The effect of this amendment is that an operator of an authorised landfill site must determine the weight of the material in a taxable disposal by using a weighbridge. For this purpose the operator must ensure the material is weighed on a weighbridge before the disposal is made, and that the weighbridge meets the requirements in applicable weights and measures legislation. There is no requirement to determine the weight of material in a taxable disposal before the disposal is made.</p>
4	<p>Section 20, page 11, line 15, leave out '(2)' and insert '(1)'.</p>	<p>Adran 20, tudalen 11, llinell 17, hepgorer '(2)' a mewnosoder '(1)'.</p>	<p>The purpose of this amendment is to replace the reference to subsection '(2)' in section 20(7)(a) with a reference to subsection '(1)'.</p> <p>This is a consequential amendment as a result of the amendment made to section 20(1) and (2). The effect of this amendment is that section 20(7)(a) refers to the correct provision which details the standard method for determining weight of material.</p>
5	<p>Section 59, page 33, line 1, leave out subsection (3) and insert -</p>	<p>Adran 59, tudalen 33, llinell 1, hepgorer is-adran (3) a mewnosoder—</p>	<p>The purpose of this amendment is to insert a new subsection (3) at section 59 of the Bill.</p>

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	<p>'(3) A disclosure under this section does not breach -</p> <p>(a) any obligation of confidence owed by a person making the disclosure, or</p> <p>(b) any other restriction on the disclosure of information (however imposed).</p> <p>(4) But nothing in this section authorises a disclosure which -</p> <p>(a) contravenes the Data Protection Act 1998 (c. 29), or</p> <p>(b) is prohibited by any of Parts 1 to 7 or Chapter 1 of Part 9 of the Investigatory Powers Act 2016 (c. 25).</p> <p>(5) Until the repeal of Part 1 of the Regulation of Investigatory Powers Act 2000 (c. 23) by paragraphs 45 and 54 of Schedule 10 to the Investigatory Powers Act 2016 (c. 25) is fully in force, subsection () (b) has effect as if it included a reference to that Part.'</p>	<p>'(3) Nid yw datgeliad o dan yr adran hon yn torri—</p> <p>(a) unrhyw rwymedigaeth gyfrinachedd sy'n ddyledus gan y person sy'n gwneud y datgeliad, neu</p> <p>(b) unrhyw gyfyngiad arall ar ddatgelu gwybodaeth (sut bynnag y caiff ei osod).</p> <p>(4) Ond nid oes dim yn yr adran hon yn awdurdodi datgeliad—</p> <p>(a) sy'n torri Deddf Diogelu Data 1988 (p. 29), neu</p> <p>(b) a waherddir gan unrhyw un neu ragor o Rannau 1 i 7 neu Bennod 1 o Ran 9 o Ddeddf Pwerau Ymchwilio 2016 (p. 25).</p> <p>(5) Hyd nes y bydd diddymiad Rhan 1 o Ddeddf Rheoleiddio Pwerau Ymchwilio 2000 (p.23) gan baragraffau 45 a 54 o Atodlen 10 i Ddeddf Pwerau Ymchwilio 2016 (p. 25) mewn grym yn llwyr, mae is-adran () (b) yn cael effaith fel pe bai'n cynnwys cyfeiriad at y Rhan honno.'</p>	<p>The effect of this amendment is to clarify that although NRW and Welsh local authorities are authorised to disclose information to WRA to assist the latter in the collection and management of LDT, this does not permit a disclosure which contravenes the Data Protection Act 1998 or is prohibited by certain parts of the Investigatory Powers Act 2016 (or, whilst it is still in force, certain parts of the Regulation of Investigatory Powers Act 2000).</p>
6	<p>Section 60, page 33, line 11, leave out 'comply with a requirement imposed by' and insert 'determine the weight of the material in a taxable disposal in accordance with'.</p>	<p>Adran 60, tudalen 33, llinell 12, hepgorer 'chydymffurfio â gofyniad a osodir gan' a mewnosoder 'phennu pwysau'r deunydd mewn gwarediad trethadwy yn unol ag'.</p>	<p>The purpose of this amendment is to amend section 60 in order to clarify the scope of this penalty.</p> <p>The effect of this amendment is that liability to the penalty only arises if the operator fails to determine the weight of the material in a taxable disposal in</p>

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7	Section 67, page 35, line 6, leave out '£5,000' and insert '£3,000'.	Adran 67, tudalen 35, llinell 6, hepgorer '£5,000' a mewnosoder '£3,000'.	<p>accordance with section 20.</p> <p>The purpose of this amendment is to change the maximum penalty under section 67 (1), from £5,000 to £3,000.</p> <p>The effect of this amendment is to reduce the maximum penalty payable to £3,000 for failure to comply with a requirement set out under sections 55 and 56.</p>
8	<p>Section 67, page 35, line 6, leave out -</p> <p style="padding-left: 40px;">'; but this is subject to subsections (2) and (3).</p> <p>(2) A person is not liable to more than one penalty under this section in respect of the same act or omission,</p> <p>(3) No penalty is incurred in respect of a failure to keep or preserve records if WRA is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence provided to it.</p> <p>(4) Regulations may amend or repeal subsection (2).</p> <p>and insert—</p> <p>‘</p> <p>(2) But a person is not liable to a penalty under</p>	<p>Adran 67, tudalen 35, llinell 6, hepgorer—</p> <p style="padding-left: 40px;">‘ ; ond mae hyn yn ddarostyngedig i is-adrannau (2) a (3).</p> <p>(2) Nid yw person yn agored i fwy nag un gosb o dan yr adran hon mewn cysylltiad â'r un weithred neu anwaith.</p> <p>(3) Nid oes cosb mewn cysylltiad â methiant i gadw cofnodion neu eu storio'n ddiogel os yw ACC wedi ei fodloni bod unrhyw ffeithiau y mae'n rhesymol ofynnol ganddo iddynt gael eu profi, ac y byddai'r cofnodion wedi eu profi, yn cael eu profi gan dystiolaeth ddogfennol arall a ddarperir iddo.</p> <p>(4) Caiff rheoliadau ddiwygio neu ddiddymu is-adran (2)</p> <p>a mewnosoder—</p> <p>‘</p> <p>(2) Ond nid yw person yn agored i gosb o dan yr adran hon mewn cysylltiad â methiant i</p>	<p>The purpose of this amendment is to remove section 67(2) and section 67 (4).</p> <p>The effect of this amendment is that a penalty under section 67(1) will apply to each separate failure to comply with a requirement imposed by or under section 55 or section 56. .</p>

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	<p>this section in respect of a failure to keep or preserve records if WRA is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence provided to it.’</p>	<p>gadw cofnodion neu eu storio'n ddiogel os yw ACC wedi ei fodloni bod unrhyw ffeithiau y mae'n rhesymol ofynnol ganddo iddynt gael eu profi, ac y byddai'r cofnodion wedi eu profi, yn cael eu profi gan dystiolaeth ddogfennol arall a ddarperir iddo.’</p>	