

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

This table provides information about the amendments tabled in the name of the Cabinet Secretary for Finance and Local Government, Mark Drakeford AM on 25 April 2017.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
11	Section 26, page 14, line 10, leave out – , and (b) it was removed from that bed in the interests of navigation.’	Adran 26, tudalen 14, llinell 10, hepgorer – , a (b) os tynnwyd ef o'r gwely hwnnw o'r budd mordwyaeth’.	The purpose of this amendment is to remove the reference at section 26 to “in the interests of navigation”. The effect of this amendment is to allow a relief from tax to be applied to a taxable disposal of material removed from the bed of a river, canal or other watercourse, dock, harbour or approaches to a harbour without it being necessary to show that it was removed “in the interests of navigation”.
12	Page 45, after line 23, insert a new section – () Landfill Disposals Tax Communities Scheme (1) The Welsh Ministers must prepare and publish a Landfill Disposals Tax Communities Scheme on or before the date on which this Act comes fully into force. (2) The Scheme must make provision for grants to be given by the Welsh Ministers to persons engaged in activities which the Welsh Ministers consider will promote or improve the social or environmental well-being of areas in Wales affected by— (a) the making of landfill disposals, or (b) activities preparatory to the making of	Tudalen 45, ar ôl llinell 23, mewnosoder adran newydd – () Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi (1) Rhaid i Weinidogion Cymru baratoi a chyhoeddi Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi ar y dyddiad y daw'r Ddeddf hon i rym yn llawn neu cyn hynny. (2) Rhaid i'r Cynllun wneud darpariaeth ar gyfer rhoi grantiau gan Weinidogion Cymru i bersonau sy'n cymryd rhan mewn gweithgareddau y mae Gweinidogion Cymru o'r farn y byddant yn hyrwyddo neu'n gwella llesiant cymdeithasol neu amgylcheddol ardaloedd yng Nghymru a effeithir gan—	The purpose of this amendment is to insert a new section in relation to the landfill disposals tax communities scheme into the Bill. The effect of this amendment is that the Welsh Ministers are required to publish the details in relation to the landfill disposals tax communities scheme before April 2018. The Welsh Ministers must lay a copy of the scheme before the National Assembly for Wales. The scheme must make provision for giving grants to promote or improve social or environmental well-being in areas of Wales affected by the making of landfill disposals or activities preparatory to landfill disposal i.e. waste transfer stations. The Scheme may specify criteria that need to be met for grants to

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	<p>landfill disposals.</p> <p>(3) The Scheme may provide for the grants—</p> <p>(a) to be allocated by reference to criteria specified in the Scheme;</p> <p>(b) to be subject to conditions specified in the Scheme or by the Welsh Ministers.</p> <p>(4) The Welsh Ministers –</p> <p>(a) must review the Scheme—</p> <p>(i) at least once in the period of 4 years beginning with the day on which it is first published, and</p> <p>(ii) subsequently, at least once in each period of 4 years beginning with the day on which the previous review is concluded.</p> <p>(b) must consult such persons as they think appropriate when doing so.</p> <p>(5) The Welsh Ministers may revise or revoke the Scheme following a review; but the Scheme may not be revoked within the period of 4 years beginning with the day on which it is first published.</p> <p>(6) If the Scheme is revised, the Welsh Ministers must publish the revised Scheme.</p> <p>(7) The Welsh Ministers must lay the Scheme, and any revised Scheme, before the National Assembly for Wales.</p>	<p>(a) gwneud gwarediadau tirlenwi, neu</p> <p>(b) gweithgareddau sy'n baratoadol ar gyfer gwneud gwarediadau tirlenwi.</p> <p>3) Caiff y Cynllun ddarparu i'r grantiau—</p> <p>(a) cael eu dyrannu drwy gyfeirio at feini prawf a bennir yn y Cynllun;</p> <p>(b) bod yn ddarostyngedig i amodau a bennir yn y Cynllun neu gan Weinidogion Cymru.</p> <p>4) Rhaid i Weinidogion Cymru—</p> <p>(a) adolygu'r Cynllun—</p> <p>(i) o leiaf unwaith yn ystod y cyfnod o 4 blynedd sy'n dechrau â'r diwrnod y'i cyhoeddir gyntaf, a</p> <p>(ii) yn dilyn hynny, o leiaf unwaith yn ystod pob cyfnod o 4 blynedd sy'n dechrau â'r diwrnod y cwblheir yr adolygiad blaenorol, a</p> <p>(b) ymgynghori ag unrhyw bersonau sy'n briodol yn eu barn hwy pan fyddant yn gwneud hynny.</p> <p>5) Caiff Gweinidogion Cymru ddiwygio neu ddirymu'r Cynllun ar ôl cynnal adolygiad; ond ni chaniateir dirymu'r Cynllun o fewn y cyfnod o 4 blynedd sy'n dechrau â'r diwrnod y'i cyhoeddir gyntaf.</p> <p>6) Os caiff y Cynllun ei ddiwygio, rhaid i Weinidogion Cymru gyhoeddi'r Cynllun diwygiedig.</p> <p>7) Rhaid i Weinidogion Cymru osod y Cynllun, ac unrhyw Gynllun diwygiedig, gerbron Cynulliad Cenedlaethol Cymru.</p>	<p>be made and conditions can be attached to a grant, by the Scheme or by Welsh Ministers.</p> <p>Further, the Welsh Ministers must review the scheme within the first four years and every four years following that review and when doing so, they must consult such persons as they consider appropriate.</p> <p>Following a review, the Welsh Ministers may revise the scheme. Following revision, the Welsh Ministers must publish the revised scheme and lay it before the National Assembly for Wales.</p> <p>The Welsh Ministers may, following a review of the scheme, revoke the scheme but cannot do so within the first four years of the publication of the scheme.</p>

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
13	Section 91, page 46, line 18, leave out – (c) regulations made under section 59(5) (persons who may disclose information to WRA,).	Adran 91, tudalen 46, llinell 18, hepgorer – (c) rheoliadau a wneir o dan adran 59(5) (personau a gaiff ddatgelu gwybodaeth i ACC),’.	The purpose of this amendment is to remove sub-subsection (c) from section 91(4). The effect of the amendment is that regulations made under section 59(5) for the purpose of adding, modifying or removing persons that may disclose information to the WRA under section 59 will be subject to the affirmative procedure.