

## 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 2 May 2017.

No.	GOVERNMENT AMENDMENT	GWELLIANT Y LLYWODRAETH	PURPOSE AND EFFECT
21	<p>Section 8, page 4, line 27, leave out –  ‘pulverised fuel ash and furnace’  and insert –  ‘fly ash and’.</p>	<p>Adran 8, tudalen 4, llinell 29, hepgorer –  ‘tanwydd maluriedig a lludw gwaelod ffwrnais’  a mewnosoder –  ‘sy’n codi a lludw gwaelod’.</p>	<p>The purpose of this amendment is to remove pulverised fuel ash and furnace from the examples given to the term ash.</p> <p>The purpose of this amendment is to ensure the consistency of terms across the bill and the new schedule. Using the examples of fly ash and bottom ash as types of ash that would be considered as a taxable disposal if stored on an authorised landfill site.</p>
22	<p>Section 15, page 7, line 13, leave out –  ‘ –</p> <p>(a) is listed as qualifying material in regulations, and  (b) meets each condition prescribed in the regulations (either in relation to qualifying material generally or in relation to qualifying material of that particular description).</p> <p><i>Requirement 2</i>”</p> <p>and insert –  ‘is specified in the Table in Schedule [<i>Schedule to be inserted by amendment 25</i>].</p>	<p>Adran 15, tudalen 7, llinell 14, hepgorer –  ‘ –</p> <p>(a) wedi ei restru fel deunydd cymwys mewn rheoliadau, a  (b) yn bodloni pob amod a ragnodir yn y rheoliadau (nail ai mewn perthynas â deunydd cymwys yn gyffredinol neu mewn perthynas â deunydd cymwys o’r disgrifiad penodol hwnnw).</p> <p><i>Gofyniad 2</i>’</p> <p>a mewnosoder –  ‘wedi ei bennu yn y Tabl yn Atodlen [<i>yr Atodlen sy’n cael ei mewnosod gan Welliant 25</i>].</p>	<p>The purpose of this amendment is to leave out the requirement at section 15 for the qualifying materials (and any relevant conditions) to be listed in regulations and to insert the requirement that the qualifying materials will be listed in a Schedule to the Bill.</p> <p>The effect of this amendment is that the qualifying materials and the conditions (if any) attached to each material will be listed in a new Schedule to the Bill (rather than in regulations).</p>

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	<p><i>Requirement 2</i></p> <p>Each condition in Schedule [<i>Schedule to be inserted by amendment 25</i>] that applies in respect of the material is met (if any).</p> <p><i>Requirement 3</i>'.</p>	<p><i>Gofyniad 2</i></p> <p>Mae pob amod yn Atodlen [<i>yr Atodlen sy'n cael ei mewnosod gan Welliant 25</i>] sy'n gymwys mewn perthynas â'r deunydd (os oes rhai) wedi ei fodloni.</p> <p><i>Gofyniad 3</i>'.</p>	
23	Section 15, page 7, line 24, leave out 'requirement 1 is' and insert 'requirements 1 and 2 are.'	Adran 15, tudalen 7, llinell 26, hepgorer 'wedi ei fodloni' a mewnosoder 'a 2 wedi eu bodloni'.	This amendment is consequential on amendment 22.
24	Section 15, page 7, line 24, insert – '( ) Regulations may amend Schedule [ <i>Schedule to be inserted by amendment 25</i> ]'	Adran 15, tudalen 7, ar ôl llinell 26, mewnosoder – '( ) Caiff rheoliadau ddiwygio Atodlen [ <i>yr Atodlen sy'n cael ei mewnosod gan Welliant 25</i> ].'	<p>This amendment is consequential on amendment 25. Further, the purpose of this amendment is to insert a new subsection to section 15.</p> <p>The effect of this amendment is that the Welsh Ministers may amend the new Schedule [<i>to be inserted by amendment 25</i>] by way of regulations. The regulations will be subject to the affirmative procedure.</p>
25	<p>Page 50, after line 10, insert a new Schedule –</p> <p style="text-align: center;">'SCHEDULE [ ] (introduced by section 15) QUALIFYING MATERIAL: SPECIFIED MATERIALS AND CONDITIONS</p> <p><i>General</i></p> <p>1 Table 1 sets out— (a) in the second column, the materials that are specified for the purposes of requirement 1 in section 15;</p>	<p>Tudalen 50, ar ôl llinell 10, mewnosoder atodlen newydd –</p> <p style="text-align: center;">'ATODLEN [ ] (a gyflwynir gan adran 15) DEUNYDD CYMWYS: DEUNYDDIAU PENODEDIG AC AMODAU</p> <p><i>Cyffredinol</i></p> <p>1 Mae Tabl 1 yn nodi— (a) yn yr ail golofn, y deunyddiau sydd wedi eu pennu at ddibenion gofyniad</p>	<p>The purpose of this amendment is to insert a new Schedule to the Bill.</p> <p>The effect of this amendment is to specify groups of material and conditions (if any) associated with the material that qualifies for the lower rate of tax under section 14.</p>

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	<p>(b) in the third column, the conditions (if any) that apply in respect of the materials for the purposes of requirement 2 in that section.</p> <p style="text-align: center;"><b>TABLE 1</b></p> <table border="1" data-bbox="277 448 833 1391"> <thead> <tr> <th>Group</th> <th>Materials</th> <th>Conditions</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Rocks and soil</td> <td>Naturally occurring</td> </tr> <tr> <td>2</td> <td>Ceramic or concrete material</td> <td></td> </tr> <tr> <td>3</td> <td>Minerals</td> <td>Processed or prepared</td> </tr> <tr> <td>4</td> <td>Furnace slags</td> <td></td> </tr> <tr> <td>5</td> <td>Ash</td> <td></td> </tr> <tr> <td>6</td> <td>Low activity inorganic compounds</td> <td></td> </tr> <tr> <td>7</td> <td>Calcium sulphate</td> <td>1. The environmental permit relating to the site at which the material is disposed of authorises landfill disposals of non-hazardous waste only. 2. The material is disposed of in a cell that does not contain any biodegradable waste.</td> </tr> <tr> <td>8</td> <td>Calcium hydroxide</td> <td>Disposed of in a brine cavity</td> </tr> </tbody> </table>	Group	Materials	Conditions	1	Rocks and soil	Naturally occurring	2	Ceramic or concrete material		3	Minerals	Processed or prepared	4	Furnace slags		5	Ash		6	Low activity inorganic compounds		7	Calcium sulphate	1. The environmental permit relating to the site at which the material is disposed of authorises landfill disposals of non-hazardous waste only. 2. The material is disposed of in a cell that does not contain any biodegradable waste.	8	Calcium hydroxide	Disposed of in a brine cavity	<p>1 yn adran 15;</p> <p>(b) yn y drydedd golofn, yr amodau (os oes rhai) sy'n gymwys mewn perthynas â'r deunyddiau at ddibenion gofyniad 2 yn yr adran honno.</p> <p style="text-align: center;"><b>TABL 1</b></p> <table border="1" data-bbox="875 501 1447 1377"> <thead> <tr> <th>Grŵp</th> <th>Deunyddiau</th> <th>Amodau</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Creigiau a phridd</td> <td>Eu bod yn digwydd yn naturiol</td> </tr> <tr> <td>2</td> <td>Deunydd cerameg neu goncrit</td> <td></td> </tr> <tr> <td>3</td> <td>Mwynau</td> <td>Eu bod wedi eu prosesu neu eu paratoi</td> </tr> <tr> <td>4</td> <td>Slag ffwrnais</td> <td></td> </tr> <tr> <td>5</td> <td>Lludw</td> <td></td> </tr> <tr> <td>6</td> <td>Cyfansoddion anorganig actifedd isel</td> <td></td> </tr> <tr> <td>7</td> <td>Calsiwm sylffad</td> <td>1. Bod y drwydded amgylcheddol sy'n ymwneud â'r safle y gwaredir y deunydd ynddo yn awdurdodi gwarediadau tirlenwi o wastraff nad yw'n beryglus yn unig. 2. Bod y deunydd yn cael ei waredu</td> </tr> </tbody> </table>	Grŵp	Deunyddiau	Amodau	1	Creigiau a phridd	Eu bod yn digwydd yn naturiol	2	Deunydd cerameg neu goncrit		3	Mwynau	Eu bod wedi eu prosesu neu eu paratoi	4	Slag ffwrnais		5	Lludw		6	Cyfansoddion anorganig actifedd isel		7	Calsiwm sylffad	1. Bod y drwydded amgylcheddol sy'n ymwneud â'r safle y gwaredir y deunydd ynddo yn awdurdodi gwarediadau tirlenwi o wastraff nad yw'n beryglus yn unig. 2. Bod y deunydd yn cael ei waredu	
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5	The material in Group 2 does not include— (a) glass fibre or glass-reinforced plastic; (b) concrete plant washings.	(m) silt; (n) sorod.	
6	The material in Group 3 comprises only— (a) moulding sands, including used foundry sand; (b) clays, including moulding clays and clay absorbents (including Fuller's earth and bentonite).	4 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 2— (a) gwydr, gan gynnwys enamel wedi ei ffritio; (b) cerameg, gan gynnwys brics, brics a mortar, teils, nwyddau clai, crochenwaith, tseini a deunyddiau anhydrin; (c) concret, gan gynnwys blociau concret cyfnerthedig, brisblociau a blociau aercrit.	
7	The material in Group 3 does not include— (a) moulding sands containing organic binders; (b) man-made mineral fibres made from – (i) glass-reinforced plastic; or (ii) asbestos.	5 Nid yw'r deunyddiau sydd yng Ngrŵp 2 yn cynnwys—	
8	The material in Group 4 comprises only— (a) vitrified wastes and residues from the thermal processing of minerals where the wastes or residues are both fused and insoluble; (b) slag from waste incineration.	(a) ffeibr gwydr na phlastig a gyfnerthwyd â gwydr; (b) golchion gweithfeydd concret.	
9	The material in Group 5 comprises only fly ash and bottom ash from – (a) wood or waste combustion, or (b) coal or petroleum coke combustion (including fly ash and bottom ash produced when coal or petroleum coke is burnt together with biomass).	6 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 3— (a) tywod mowldio, gan gynnwys tywod ffowndri defnyddiedig; (b) clai, gan gynnwys clai mowldio ac amsugnyddion clai (gan gynnwys pridd pannwr a bentonit).	
10	The material in Group 5 does not include fly ash from—	7 Nid yw'r deunyddiau sydd yng Ngrŵp 3 yn cynnwys—	

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	<p>(a) sewage sludge, or (b) municipal, clinical or hazardous waste incinerators.</p> <p>11 The material in Group 6 comprises only— (a) calcium based reaction wastes from titanium dioxide production; (b) calcium carbonate; (c) magnesium carbonate; (d) magnesium oxide; (e) magnesium hydroxide; (f) iron oxide; (g) ferric hydroxide; (h) aluminium oxide; (i) aluminium hydroxide; (j) zirconium dioxide.</p> <p>12 Group 7 includes calcium sulphate, gypsum and calcium sulphate based plasters but does not include plasterboard.</p> <p>13 In the third column of Table 1, “non-hazardous waste” means waste that is not hazardous waste within the meaning of Directive 2008/98/EC of the European Parliament and of the Council of 18 November 2008 on waste. ’.</p>	<p>(a) tywod mowldio sy'n cynnwys glynwyr organig; (b) ffeibrau mwynol o wneuthuriad dyn a wnaed o— (i) plastig a gyfnerthwyd â gwydr, neu (ii) asbestos.</p> <p>8 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 4— (a) gwastraff a gweddillion gwydredig o brosesu mwynau yn thermol pan fo'r gwastraff neu'r gweddillion yn ymdoddedig ac yn anhydawdd; (b) slag o losgi gwastraff.</p> <p>9 Yr unig ddeunyddiau sydd yng Ngrŵp 5 yw lludw sy'n codi a lludw gwaelod— (a) o hylosgi pren neu wastraff, neu (b) o hylosgi glo neu olog petrolewm (gan gynnwys lludw sy'n codi a lludw gwaelod a gynhyrchir pan gaiff glo neu olog petrolewm ei hylosgi gyda biomas).</p> <p>10 Nid yw'r deunyddiau sydd yng Ngrŵp 5 yn cynnwys lludw sy'n codi— (a) o slwtsh carthion, neu (b) o losgyddion gwastraff trefol, gwastraff clinigol neu wastraff peryglus.</p>	

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		<p>11 Y deunyddiau a ganlyn yn unig sydd yng Ngrŵp 6—</p> <ul style="list-style-type: none"> <li>(a) gwastraff adwaith seiliedig ar galsiwm, a'r gwastraff hwnnw'n deillio o gynhyrchu titaniwm deuocsid;</li> <li>(b) calsiwm carbonad;</li> <li>(c) magnesiwm carbonad;</li> <li>(d) magnesiwm ocsid;</li> <li>(e) magnesiwm hydrocsid;</li> <li>(f) haearn ocsid;</li> <li>(g) fferrig hydrocsid;</li> <li>(h) alwminiwm ocsid;</li> <li>(i) alwminiwm hydrocsid;</li> <li>(j) sirconiwm deuocsid.</li> </ul> <p>12 Mae Grŵp 7 yn cynnwys calsiwm sylffad, gypswm a phlastrau sy'n seiliedig ar galsiwm sylffad ond nid yw'n cynnwys bwrdd plastr.</p> <p>13 Yn nhrydedd golofn Tabl 1, ystyr "gwastraff nad yw'n beryglus" yw gwastraff nad yw'n wastraff peryglus o fewn ystyr Cyfarwyddeb 2008/98/EC Senedd Ewrop a'r Cyngor ar wastraff dyddiedig 18 Tachwedd 2008.</p>	