OFFERYNNAU STATUDOL CYMRU

2018 Rhif 35 (Cy. 11) (C. 6)

Y DRETH DIRLENWI, CYMRU

Gorchymyn Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (Cychwyn Rhif 2) 2018

NODYN ESBONIADOL

(Nid yw'r nodyn hwn yn rhan o'r Gorchymyn)

Y Gorchymyn hwn yw'r ail orchymyn cychwyn a wneir gan Weinidogion Cymru o dan Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017 ("y Ddeddf").

Mae erthygl 2 o'r Gorchymyn hwn yn dwyn darpariaethau penodol o'r Ddeddf i rym ar 25 Ionawr 2018. Mae'r darpariaethau hyn yn galluogi i geisiadau amrywiol gael eu gwneud i Awdurdod Cyllid Cymru ("ACC") ac yn darparu'r gallu i ACC gymeradwyo'r ceisiadau hyn cyn casglu treth gwarediadau tirlenwi. Mae darpariaethau perthnasol sy'n ymwneud ag apelau a chosbau hefyd yn cael eu cychwyn ar y dyddiad hwn.

Mae erthygl 3 o'r Gorchymyn hwn yn dwyn unrhyw ddarpariaeth o'r Ddeddf i rym ar 1 Ebrill 2018 i'r graddau nad yw wedi ei chychwyn eisoes cyn y dyddiad hwn.

WELSH STATUTORY INSTRUMENTS

2018 No. 35 (W. 11) (C. 6)

LANDFILL TAX, WALES

The Landfill Disposals Tax (Wales) Act 2017 (Commencement No. 2) Order 2018

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is the second commencement order made by the Welsh Ministers under the Landfill Disposals Tax (Wales) Act 2017 ("the Act").

Article 2 of this Order brings certain provisions of the Act into force on 25 January 2018. These provisions enable various applications to be made to the Welsh Revenue Authority ("WRA") and provide WRA with the ability to approve these applications prior to the collection of landfill disposals tax. Relevant appeal and penalty provisions are also being commenced on this date.

Article 3 of this Order brings into force on 1 April 2018 any provision of the Act to the extent that it has not already been commenced before this date.

NODYN AM Y GORCHMYNION CYCHWYN CYNHARACH

(Nid yw'r nodyn hwn yn rhan o'r Gorchymyn)

Mae'r darpariaethau a ganlyn o'r Ddeddf wedi eu dwyn i rym drwy orchymyn cychwyn a wnaed cyn dyddiad y Gorchymyn hwn.

Y Ddarpariaeth	*Y Dyddiad Cychwyn*	*Rhif O.S.*
Adran 14(3) a (6) (yn rhannol)	18 Hydref 2017	2017/955 (Cy. 242) (C. 89)
Adran 17	18 Hydref 2017	2017/955 (Cy. 242) (C. 89)
Adran 33	18 Hydref 2017	2017/955 (Cy. 242) (C. 89)
Adran 41(9)	18 Hydref 2017	2017/955 (Cy. 242) (C. 89)
Adran 46(4)	18 Hydref 2017	2017/955 (Cy. 242) (C. 89)
Adran 54	18 Hydref 2017	2017/955 (Cy. 242) (C. 89)
Adran 60	8 Tachwedd 2017	2017/955 (Cy. 242) (C. 89)
Adran 87	18 Hydref 2017	2017/955 (Cy. 242) (C. 89)
Adran 91	18 Hydref 2017	2017/955 (Cy. 242) (C. 89)
Adran 92	8 Tachwedd 2017	2017/955 (Cy. 242) (C. 89)

Gweler hefyd adran 97(1) o'r Ddeddf ar gyfer y darpariaethau a ddaeth i rym ar 8 Medi 2017 (y diwrnod drannoeth y diwrnod y cafodd y Ddeddf y Cydsyniad Brenhinol).

NOTE AS TO EARLIER COMMENCEMENT ORDERS

(This note is not part of the Order)

The following provisions of the Act have been brought into force by commencement order made before the date of this Order.

Provision	*Date of Commencement*	*S.I. No.*
Section 14(3) and (6) (partially)	18 October 2017	2017/955 (W. 242) (C. 89)
Section 17	18 October 2017	2017/955 (W. 242) (C. 89)
Section 33	18 October 2017	2017/955 (W. 242) (C. 89)
Section 41(9)	18 October 2017	2017/955 (W. 242) (C. 89)
Section 46(4)	18 October 2017	2017/955 (W. 242) (C. 89)
Section 54	18 October 2017	2017/955 (W. 242) (C. 89)
Section 60	8 November 2017	2017/955 (W. 242) (C. 89)
Section 87	18 October 2017	2017/955 (W. 242) (C. 89)
Section 91	18 October 2017	2017/955 (W. 242) (C. 89)
Section 92	8 November 2017	2017/955 (W. 242) (C. 89)

See also section 97(1) of the Act for provisions that came into force on 8 September 2017 (the day after the day on which the Act received Royal Assent).

OFFERYNNAU STATUDOL CYMRU

2018 Rhif 35 (Cy. 11) (C. 6)

Y DRETH DIRLENWI, CYMRU

Gorchymyn Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (Cychwyn Rhif 2) 2018

Gwnaed *11 Ionawr 2018*

Mae Gweinidogion Cymru yn gwneud y Gorchymyn a ganlyn drwy arfer y pwerau a roddir iddynt gan adran 97(2) a (3) o Ddeddf Treth Gwarediadau Tirlenwi (Cymru) 2017(**1**).

Enwi a dehongli

1.—(1) Enw'r Gorchymyn hwn yw Gorchymyn Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017 (Cychwyn Rhif 2) 2018.

(2) Yn y Gorchymyn hwn, ystyr "y Ddeddf" ("*the Act*") yw Deddf Treth Gwarediadau Tirlenwi (Cymru) 2017.

Y darpariaethau sy'n dod i rym ar 25 Ionawr 2018

2. Y dyddiad penodedig i'r darpariaethau a ganlyn o'r Ddeddf ddod i rym yw 25 Ionawr 2018—

(a) adran 8(4) (diffiniadau mewn perthynas â gweithgarwch safle tirlenwi);

(b) adran 20(3) i (6) (cais am gymeradwyaeth i ddefnyddio dull arall i bennu pwysau'r deunydd mewn gwarediad trethadwy);

(c) adran 21(1) i (5) a (7) (cais am gymeradwyaeth i gymhwyso disgownt dŵr);

(d) adrannau 24 i 26 (adolygiadau ac apelau sy'n ymwneud â'r dull o bennu pwysau deunydd, pŵer i addasu darpariaeth sy'n ymwneud â phwysau trethadwy deunydd a rhyddhadau: cyffredinol);

(e) adran 29(2) a (3) (cymeradwyo adfer safle);

(**1**) 2017 dccc 3.

WELSH STATUTORY INSTRUMENTS

2018 No. 35 (W. 11) (C. 6)

LANDFILL TAX, WALES

The Landfill Disposals Tax (Wales) Act 2017 (Commencement No. 2) Order 2018

Made *11 January 2018*

The Welsh Ministers make the following Order in exercise of the powers conferred on them by section 97(2) and (3) of the Landfill Disposals Tax (Wales) Act 2017(**1**).

Title and interpretation

1.—(1) The title of this Order is the Landfill Disposals Tax (Wales) Act 2017 (Commencement No. 2) Order 2018.

(2) In this Order, "the Act" ("*y Ddeddf*") means the Landfill Disposals Tax (Wales) Act 2017.

Provisions coming into force on 25 January 2018

2. The appointed day for the following provisions of the Act coming into force is 25 January 2018—

(a) section 8(4) (definitions in relation to landfill site activities);

(b) section 20(3) to (6) (application for approval to use an alternative method to determine the weight of the material in a taxable disposal);

(c) section 21(1) to (5) and (7) (application for approval to apply a water discount);

(d) sections 24 to 26 (reviews and appeals relating to method for determining weight of material, power to modify provision relating to taxable weight of material and reliefs: general);

(e) section 29(2) and (3) (approval for site restoration);

(**1**) 2017 anaw 3.

(f) adran 30 (adfer safle: y weithdrefn ar gyfer cymeradwyaeth);

(g) adran 31 (adfer safle: amrywio cymeradwyaeth);

(h) adran 34 (cofrestr o bersonau sy'n cyflawni gweithrediadau trethadwy);

(i) adran 35(2) i (5) (cais i fod yn gofrestredig);

(j) adran 36 (newidiadau a chywiro gwybodaeth);

(k) adran 37(5) a (6) (canslo cofrestriad);

(l) adran 38 (adolygiadau ac apelau sy'n ymwneud â chofrestru);

(m) adran 39(5) i (8) (cyfnodau cyfrifyddu);

(n) adran 40 (pŵer i amrywio cyfnod cyfrifyddu neu ddyddiad ffeilio);

(o) adran 43(2) (crynodeb treth gwarediadau tirlenwi);

(p) adran 55 (dynodi man nad yw at ddibenion gwaredu);

(q) adran 57(3) (cofnodion man nad yw at ddibenion gwaredu);

(r) adran 58 (adolygiadau ac apelau sy'n ymwneud â dynodi mannau nad ydynt at ddibenion gwaredu);

(s) adran 59 (pwerau archwilio);

(t) adran 66 (cosb am fethu â chydymffurfio â gofynion eraill sy'n ymwneud â chofrestru);

(u) adran 67 (asesu cosb o dan adran 66);

(v) adrannau 70 i 72 (talu cosbau, gwahardd cosbi ddwywaith ac atebolrwydd cynrychiolwyr personol);

(w) Pennod 6 (achosion arbennig) o Ran 5 (darpariaeth atodol), ac eithrio adrannau 85 i 87;

(x) adran 90 (mân ddiwygiadau a diwygiadau canlyniadol i Ddeddf Casglu a Rheoli Trethi (Cymru) 2016(**1**)) i'r graddau y mae'n ymwneud â'r paragraffau yn Atodlen 4 y cyfeirir atynt ym mharagraff (z);

(y) Atodlen 2 (yr hyn sydd i'w gynnwys yn y gofrestr); a

(**1**) 2016 dccc 6.

(f) section 30 (site restoration: procedure for approval);

(g) section 31 (site restoration: variation of approval);

(h) section 34 (register of persons who carry out taxable operations);

(i) section 35(2) to (5) (application for registration);

(j) section 36 (changes and corrections of information);

(k) section 37(5) and (6) (cancellation of registration);

(l) section 38 (reviews and appeals relating to registration);

(m) section 39(5) to (8) (accounting periods);

(n) section 40 (power to vary accounting period or filing date);

(o) section 43(2) (landfill disposals tax summary);

(p) section 55 (designation of non-disposal area);

(q) section 57(3) (non-disposal area records);

(r) section 58 (reviews and appeals relating to designation of non-disposal areas);

(s) section 59 (powers of inspection);

(t) section 66 (penalty for failure to comply with other requirements relating to registration);

(u) section 67 (assessment of penalty under section 66);

(v) sections 70 to 72 (payment of penalties, double jeopardy and liability of personal representatives);

(w) Chapter 6 (special cases) of Part 5 (supplementary provision), except for sections 85 to 87;

(x) section 90 (minor and consequential amendments to the Tax Collection and Management (Wales) Act 2016(**1**)) in so far as it relates to the paragraphs of Schedule 4 referred to in paragraph (z);

(y) Schedule 2 (contents of register); and

(**1**) 2016 anaw 6.

(z) yn Atodlen 4 (mân ddiwygiadau a diwygiadau canlyniadol i Ddeddf Casglu a Rheoli Trethi (Cymru) 2016)—

(i) paragraffau 4 i 8;

(ii) paragraff 16; a

(iii) paragraffau 18 i 20.

Y darpariaethau sy'n dod i rym ar 1 Ebrill 2018

3. Daw unrhyw ddarpariaeth o'r Ddeddf, i'r graddau nad yw wedi ei chychwyn cyn 1 Ebrill 2018, i rym ar y dyddiad hwnnw.

(z) in Schedule 4 (minor and consequential amendments to the Tax Collection and Management (Wales) Act 2016)—

(i) paragraphs 4 to 8;

(ii) paragraph 16; and

(iii) paragraphs 18 to 20.

Provisions coming into force on 1 April 2018

3. Any provision of the Act to the extent that it has not been commenced before 1 April 2018, comes into force on that date.

Mark Drakeford

Ysgrifennydd y Cabinet dros Gyllid, un o Weinidogion Cymru
11 Ionawr 2018

Cabinet Secretary for Finance, one of the Welsh Ministers
11 January 2018

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LANDFILL TAX, WALES

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