

Welsh Government

Consultation response form

**Consultation Number: 50193**

**Consultation on the lower rate of Landfill Disposals Tax.**

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| **Overview** | **The Welsh Government welcomes views on options for adjusting the lower rate of Landfill Disposals Tax.** |
| **How to respond** | Please respond to this consultation by answering the questions set out within this document by **15 September 2024**. Responses can be submitted in a number of ways:  **Online:** [Respond online](https://www.smartsurvey.co.uk/s/PD8DH6/)  **Email:** [LDT.LowerRate.Consultation@gov.wales](mailto:LDT.LowerRate.Consultation@gov.wales)  **Post:**  Landfill Disposals Tax Lower Rate Consultation  Tax Strategy and Intergovernmental Relations Division  Welsh Treasury  Welsh Government  Cathays Park  Cardiff. CF10 3NQ.  **Responses to this consultation should arrive by 15 September 2024** |

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| **Contact details** | For further information:  Email: [LDT.LowerRate.Consultation@gov.wales](mailto:LDT.LowerRate.Consultation@gov.wales)  Telephone: 03000 256802 / 03000 253 570 |

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| **Please complete:** | | | |
| **Date:** | | | |
| Name: | |  | |
| Your Position *(if applicable):* | |  | |
| Your Organisation *(if applicable):* | |  | |
| Preferred contact details:  Email address / Telephone Number / Adress: | |  | |
| **Confidentiality** | | | |
| Responses to consultations are likely to be made public, on the internet or in a report.  **If you would prefer your response to remain anonymous, please tick here:** | | | |
| **Type**  *(please select one from the following)* | Business | |  |
|  | Local Authority | |  |
|  | Local Authority Councillor responding in a personal capacity | |  |
|  | Government Agency / Other Public Sector (including Community / Town Councils) | |  |
|  | Professional Body / Interest Group | |  |
|  | Voluntary sector (community groups, volunteers, self help groups, co-operatives, enterprises, religious, not for profit organisations) | |  |
|  | Other groups not listed above | |  |
|  | Responding in a private capacity | |  |

**Consultation questions**

**Questions on all options**

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| **Q1.1** | The Welsh Government’s tax principles state that Welsh taxes should:   * raise revenue to fund public services as fairly as possible, * deliver Welsh Government policy objectives, * be clear, stable and simple, * be developed through collaboration and involvement, and * contribute directly to the Wellbeing of Future Generations Act goal of creating a more equal Wales.   Do you agree or disagree that these options align with the Welsh Government’s tax principles? Please explain your answer. |
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| **Q1.2** | What positive impacts, if any, do you think these options would have on:   1. the environment 2. the economy 3. the people of Wales 4. you and/or your business |
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| **Q1.3** | How could these options be adjusted to increase or enhance any positive impacts? |
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| **Q1.4** | What negative impacts, if any, do you think these options would have on:   1. the environment 2. the economy 3. the people of Wales 4. you and/or your business |
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| **Q1.5** | How could these options be adjusted to reduce or mitigate any negative impacts? |
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| **Q1.6** | Do you consider that there should be a lower rate, as is currently the case? Please explain your answer. |
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**Questions on option a: removing the lower rate**

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| **Q1.7** | Removal could take place in one amendment, or could take place in phases. What do you consider the advantages and disadvantages of each option to be? Please explain your answer. |
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| **Q1.8** | If the lower rate was removed in phases, what do you consider would be the best way to phase it out and why? |
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| **Q1.9** | If the lower rate was removed in one amendment, how much time do you think would be needed to adequately prepare for this change? If applicable, what steps would you need to take to prepare your business for this change? |
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| **Q1.10** | If the lower rate was removed, what barriers, if any, do you think would be faced in adapting to that change? |
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**Questions on option b: increasing the lower rate**

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| **Q1.11** | If the lower rate was retained, what do you consider that rate should be and why? |
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| **Q1.12** | What barriers, if any, do you consider would be faced in adapting to a significant increase in the lower rate? |
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**Questions on option c: changing the materials which are lower-rated**

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| **Q1.13** | Are any qualifying materials particularly difficult to reduce, reuse, recycle or dispose of via more sustainable methods than landfill? Please explain your answer. |
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| **Q1.14** | Which qualifying materials do you think should remain lower-rated? Please explain your answer. |
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| **Q1.15** | Which qualifying materials do you think should become standard rated? Please explain your answer. |
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**Broader questions**

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| **Q1.16** | What methods do you know of to reduce, reuse, recycle or more sustainably dispose of qualifying materials? If applicable, what methods do you currently use? |
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| **Q1.17** | In what other ways could the Welsh Government improve financial incentives to reduce, reuse, recycle or dispose of qualifying materials via more sustainable methods than landfill? |
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| **Q1.18** | What other options would you recommend to reduce the risk that waste will be misdescribed to pay less tax? |
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| **Q1.19** | What more do you think could be done to reduce the risk of unauthorised disposals of waste? |
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**The Welsh language**

The Welsh Government invites views on any effects these options could have on opportunities to use the Welsh language and on ensuring the Welsh language is treated no less favourably than English.

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| **Q2.1** | What, if any, impact would these options have on opportunities to use the Welsh language? |
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| **Q2.2** | Do you think these options could be changed to better support the Welsh language and ensure it is treated equally with English? Please explain your answer. |
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**Other Comments**

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| **Q3** | We have asked a number of specific questions. If you have any related issues or comments which you would like to share, please use the space below to do so: |
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