

# Bil Treth Gwarediadau Tirlenwi (Cymru) 2016

## Asesiadau o effaith

Mae'r ddogfen hon yn cynnwys yr asesiadau canlynol a gwblhawyd mewn perthynas ag effaith Bil Treth Gwarediadau Tirlenwi (Cymru) a gyflwynwyd ar 28 Tachwedd 2016.

1. [Asesiad o'r Effaith ar y Gymraeg](#)
2. [Equality Impact Assessment](#) (Saesneg yn unig)
3. [Child Rights Impact Assessment](#) (Saesneg yn unig)
4. [Sustainable Development Impact Assessment](#) (Saesneg yn unig)
5. [Adnodd Sgrinio Prawfesur Gwledig](#)

## Asesiad o'r Effaith ar y Gymraeg Bil Treth Gwarediadau Tirlenwi (Cymru)

<b>Teitl:</b> Bil Treth Gwarediadau Tirlenwi (Cymru)	<b>Rhif Cyfeirnod yr Asesiad</b> <i>(I'w lenwi gan Uned y Gymraeg):</i>															
<b>Enw'r unigolyn sy'n llenwi'r ffurflen:</b>	<b>Y Tîm Treth Gwarediadau Tirlenwi</b>															
<b>Dyddiad:</b>	<b>12 Ebrill 2016; 5 Mehefin 2017;</b>															
<b>Arweinydd Polisi:</b>	Y Tîm Treth Gwarediadau Tirlenwi															
<b>Manylion Cyswllt:</b>	Trysorlys Cymru, Llywodraeth Cymru															
<b>Math o Raglen/Prosiect</b>																
<input type="checkbox"/> Polisi	<input type="checkbox"/> Prosiect neu raglen															
<input checked="" type="checkbox"/> Deddfwriaeth	<input type="checkbox"/> Ymchwil, gwerthusiad															
<input type="checkbox"/> Grant	<input type="checkbox"/> Gwasanaethau															
<input type="checkbox"/> Newid busnes	<input type="checkbox"/> Contractau, tendrau															
<input type="checkbox"/> Seilwaith																
<input type="checkbox"/> Adeiladu, Cyfalaf																
<input type="checkbox"/> TGCh																
<input type="checkbox"/> Arall (nodwch isod)																
<b>Costau: Beth a ragwelir y bydd cost oes gyfan y rhaglen/prosiect?</b> Os yn llai na £25k, nid oes angen Asesiad llawn bob tro (gweler y canllawiau).																
O dan £25k	£25k - £49k	£50k - £249K	£250K - £1miliwn	Dros £1miliwn												
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>												
<b>O'r uchod, a oes unrhyw gostau sy'n uniongyrchol gysylltiedig â'r iaith Gymraeg?</b>																
Nac oes																
<b>Pa mor hir y disgwyli'r rhaglen/prosiect redeg?</b>																
Hyd at 1 flwyddyn	Hyd at 2 flynedd	Hyd at 5 mlynedd	Hyd at 10 mlynedd	Dros 10 mlynedd	Anhysbys											
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>											
<b>Dyddiadau nodedig allweddol ar gyfer y rhaglen/prosiect:</b>																
<table style="width: 100%; border: none;"> <tr> <td style="width: 70%;">Ymgynghoriad ar ddatblygu Treth Gwarediadau Tirlenwi</td> <td style="text-align: right;">Gwanwyn 2015</td> </tr> <tr> <td>Deddf Casglu a Rheoli Trethi (Cymru) yn cael Cydsyniad Brenhinol</td> <td style="text-align: right;">Ebrill 2016</td> </tr> <tr> <td>Cyflwyno Bil Treth Gwarediadau Tirlenwi</td> <td style="text-align: right;">Hydref 2016</td> </tr> <tr> <td>Cydsyniad Brenhinol i'r Bil Treth Gwarediadau Tirlenwi</td> <td style="text-align: right;">Haf 2017</td> </tr> <tr> <td>Cyhoeddi cyfraddau Treth Gwarediadau Tirlenwi</td> <td style="text-align: right;">Erbyn 1 Hydref 2017</td> </tr> <tr> <td>Casglu a rheoli trethi yng Nghymru yn weithredol</td> <td style="text-align: right;">1 Ebrill 2018</td> </tr> </table>					Ymgynghoriad ar ddatblygu Treth Gwarediadau Tirlenwi	Gwanwyn 2015	Deddf Casglu a Rheoli Trethi (Cymru) yn cael Cydsyniad Brenhinol	Ebrill 2016	Cyflwyno Bil Treth Gwarediadau Tirlenwi	Hydref 2016	Cydsyniad Brenhinol i'r Bil Treth Gwarediadau Tirlenwi	Haf 2017	Cyhoeddi cyfraddau Treth Gwarediadau Tirlenwi	Erbyn 1 Hydref 2017	Casglu a rheoli trethi yng Nghymru yn weithredol	1 Ebrill 2018
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Casglu a rheoli trethi yng Nghymru yn weithredol	1 Ebrill 2018															
<b>CAM 1: CYNLLUNIO</b>																
<b>Beth yw nodau ac amcanion y polisi?</b>																
<b>Beth yw'r canlyniadau a ddymunir/beth sy'n angenrheidiol gan y rhaglen er mwyn iddi fod yn 'llwyddiant'?</b>																

Cyhoeddwyd Bil Cymru gan Lywodraeth y DU ym mis Mawrth 2014, ac fe gafodd Gydsyniad Brenhinol ym mis Rhagfyr 2014. Mae'r Ddeddf yn rhoi cymhwysedd i'r Cynulliad ddeddfu ar drethi datganoledig, ac yn rhoi fframwaith clir i'r opsiynau polisi o ran trethi newydd i ddisodli'r rhai presennol. Mae'r Ddeddf yn darparu ar gyfer datgymhwyso Treth Dirlenwi'r DU ac yn rhoi pwerau i'r Cynulliad Cenedlaethol ei disodli â threth Gymreig ar warediadau i safleoedd tirlenwi.

Mae'r dreth ddatganoledig yn cynnig cyfle gwell i ddiwallu anghenion Cymru ac adlewyrchu ei hamgylchiadau penodol. Prif nod polisi arfaethedig y Dreth Gwarediadau Tirlenwi yw:

**gwella ymddygiad amgylcheddol drwy atal anfon gwastraff i safleoedd tirlenwi ac annog ailddefnyddio, ailgylchu ac adfer gwastraff.**

Mae'n cefnogi polisiâu Llywodraeth Cymru mewn perthynas â datblygu cynaliadwy, yr amgylchedd, y newid yn yr hinsawdd ac, yn arbennig, y nod uchelgeisiol o ddyfodol diwastraff, yn ogystal â'r egwyddor "y llygrwr sy'n talu" yn y DU yn ehangach, lle mai'r rhai sy'n gyfrifol am y llygredd ddylai ysgwyddo'r costau o'i reoli er mwyn atal niwed i iechyd pobl neu'r amgylchedd.

Mae nod polisi'r Dreth Gwarediadau Tirlenwi, fel nodir uchod, yn cael cefnogaeth bellach gan egwyddorion treth y Gweinidog sy'n sylfaen i ddull gweithredu Llywodraeth Cymru wrth ddatblygu polisiâu treth, sef:

- **Bod yn deg** i fusnesau ac unigolion sy'n talu treth;
- **Bod yn syml**, â rheolau eglur sy'n ceisio sicrhau bod costau cydymffurfio a gweinyddu cyn lleied â phosibl;
- **Cefnogi twf a swyddi** a all gynorthwyo wedyn i fynd i'r afael â thlodi; a
- **Darparu sefydlogrwydd a sicrwydd** i drethdalwyr, gyda newidiadau yn amodol ar ymgynghoriad priodol â rhanddeiliaid.

Y nod deddfwriaethol yw:

- Cynhyrchu deddfwriaeth glir/rhesymegol i'r trethdalwyr a'r awdurdod trethi
- Datblygu fframwaith cydymffurfio a gorfodi cadarn a theg
- Darparu ffordd effeithlon ac effeithiol (modern) o weinyddu trethi.

Mae'r deddfwriaeth hon yn gysylltiedig â Deddf Casglu a Rheoli Trethi (Cymru) 2016 sy'n rhoi pwerau a dyletswyddau i gasglu'r dreth.

**Pa ddewisiadau polisi sydd wedi'u hystyried?**

a

**Beth fydd yr effeithiau os na fydd y polisi'n cael ei weithredu?**

Wrth ddatblygu treth newydd ystyriwyd tri phrif opsiwn:

Opsiwn 1 - Gwneud Dim

Opsiwn 2 – Dyblygu'r dreth dirlenwi bresennol

Opsiwn 3 - Datblygu treth benodol i Gymru

Mae manteision ac effeithiau'r opsiynau hyn yn cael eu trafod ym Mhenodau 6 i 8 o'r Asesiad Effaith Rheoleiddiol.

**A yw'r rhaglen yn dangos cysylltiad clir â strategaeth Llywodraeth Cymru ar gyfer yr iaith Gymraeg - iaith fyw: iaith byw?**

Mae'r ddeddfwriaeth yn amlinellu'r fframwaith ynghylch sut y bydd trethi'n cael eu casglu ar ddeunyddiau sy'n cael eu gwaredu mewn safleoedd tirlenwi. Gweithredwyr safleoedd tirlenwi yn unig sy'n gyfrifol am dalu'r dreth, ac ar hyn o bryd mae 20 ohonynt yn gweithredu yng Nghymru. Disgwylir i'r nifer hwn leihau ymhellach wrth i lai o wastraff gael ei anfon i safleoedd tirlenwi.

Nid oes unrhyw gysylltiad clir gyda Safonau'r Gymraeg, gan ystyried ffocws manwl y dreth. Wedi dweud hynny, mae cysylltiadau agos iawn rhwng y Bil hwn a'r Ddeddf Casglu a Rheoli Trethi (Cymru) 2016, sy'n amlinellu sut y bydd trethi datganoledig yn cael eu casglu a'u rheoli yng Nghymru, ac sy'n rhoi pwerau i sefydlu Awdurdod Cyllid Cymru ('yr Awdurdod') i gyflawni'r swyddogaeth hon.

Fel corff cyhoeddus newydd yng Nghymru, bydd yr Awdurdod yn dod o dan Safonau'r Gymraeg a nodau Deddf Llesiant Cenedlaethau'r Dyfodol 2015, ac yn cymryd cyngor gan Gomisiynydd y Gymraeg a Chomisiynydd Cenedlaethau'r Dyfodol Cymru.

Wrth ddatblygu'r broses weithredol ar gyfer casglu a rheoli'r Dreth Gwarediadau Tirlenwi, mae Tîm y Bil Treth Gwarediadau Tirlenwi yn gweithio'n agos gyda Thîm Gweithredu'r Awdurdod er mwyn sicrhau bod gwasanaeth dwyieithog (gan gynnwys canllawiau, ffurflenni a chysylltiad canolfan alwadau) ar gael i weithredwyr safleoedd tirlenwi.

Ar gyfer Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi, bydd yn ofynnol i'r un corff dosbarthu a benodir gynnig gwasanaeth dwyieithog i amrywiaeth o gwsmeriaid sydd am gael gwybodaeth am y cynllun a'r cyllid grant, gan gynnwys aelodau o'r cymunedau hynny ger safleoedd tirlenwi a allai elwa ar y cynllun.

**Beth yw'r effeithiau (cadarnhaol a/neu negyddol) ar yr iaith Gymraeg yr ydych wedi'u nodi yn y cam cynllunio cychwynnol?**

h.y. siaradwyr Cymraeg, cymunedau Cymraeg, addysg Gymraeg, dysgwyr Cymraeg, gwasanaethau sydd ar gael yn Gymraeg?

Ar hyn o bryd mae'r Dreth Dirlenwi'n cael ei gweithredu ar lefel y DU gan CThEM, ac er bod ganddynt ganolfan gyswllt cyfrwng Cymraeg yn y Gogledd, mae CThEM hefyd wedi awgrymu y gallai'r ganolfan gyswllt hon gau wrth i nifer o wasanaethau CThEM gael eu canoli. Mae CThEM wedi rhoi sicrhad i Lywodraeth Cymru ei fod wedi ymrwymo i ddarparu gwasanaethau cyfrwng Cymraeg i siaradwyr Cymraeg sy'n defnyddio ei wasanaethau. Mae CThEM yn ystyried yr opsiynau ar gyfer cyflawni'r ymrwymiad hwn ar hyn o bryd. Mae'r rhain yn cynnwys rhannu gwasanaethau ag adrannau eraill o'r llywodraeth.

Manteision datganoli'r Dreth Dirlenwi yw y bydd yr Awdurdod yn sicrhau cydraddoldeb o ran darpariaeth iaith yn ei wasanaethau. Bydd hyn yn galluogi gweithredwyr safleoedd tirlenwi sy'n gweithredu yng Nghymru i ddefnyddio gwasanaethau dwyieithog yn haws nag ar hyn o bryd.

Gan y bydd rheidrwydd ar yr Awdurdod i gynnig gwasanaeth dwyieithog, gallai hynny arwain at weld rhai gweithredwyr sy'n cyfathrebu â CThEM ac yn defnyddio'u gwasanaethau drwy gyfrwng y Saesneg yn penderfynu eu bod am gyfathrebu gyda'r Awdurdod yn Gymraeg. Mae cyfle felly i hyrwyddo'r defnydd o'r Gymraeg wrth iddynt gyflawni eu busnes.

Mae nifer o gategoriâu'r safonau'n uniongyrchol berthnasol yma. Rhain yw'r safonau ynghylch:

- Cynhyrchu dogfennau a ffurflenni
- Gwefan a gwasanaethau ar-lein
- Codi ymwybyddiaeth am wasanaethau cyfrwng Cymraeg.

Hefyd mae'n caniatáu i'r Awdurdod ymateb yn fwy effeithiol i anghenion iaith y gweithredwyr wrth iddynt godi yn y dyfodol.

Bydd yn ofynnol i'r un corff dosbarthu ddarparu gwasanaeth dwyieithog i'r rheini sy'n cael mynediad at Gynllun Cymunedau y Dreth Gwarediadau Tirlenwi. Wrth wneud hynny, bydd y cynllun yn fwy hygyrch i'r rheini sy'n dymuno defnyddio'r Gymraeg.

**Pwy yw'r rhanddeiliaid? A yw anghenion siaradwyr a dysgwyr Cymraeg yn cael sylw? I ba raddau y mae grwpiau buddiant y Gymraeg yn debygol o ymateb yn gadarnhaol i'r cynigion?**

Fel y dywedwyd uchod, y prif randdeiliaid yw'r gweithredwyr safleoedd tirlenwi. Fodd bynnag, fe fydd perthynas gydag Adrannau eraill o'r Llywodraeth, Awdurdod Cyllid Cymru, Cyfoeth Naturiol Cymru a'r diwydiant gwastraff yn ehangach. Bydd grŵp ehangach o randdeiliaid, er enghraifft cymunedau sy'n byw o fewn 5 milltir i safle tirlenwi neu orsaf trosglwyddo gwastraff, sefydliadau'r trydydd sector, sefydliadau gwirfoddol, cyfleusterau addysgol, yn achos Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi.

Wrth drafod gyda rhanddeiliaid, nid oes unrhyw bryderon wedi'u codi hyd yma ynghylch ein dull gweithredu i sicrhau bod anghenion y Gymraeg yn cael eu hystyried.

Cyfrifoldeb Awdurdod Cyllid Cymru a Cyfoeth Naturiol Cymru yw gweinyddu'r dreth hon yn y pen draw, o ran ei rôl cydymffurfio a gorfodi ddirprwyedig. Bydd Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi yn cael ei weinyddu gan un corff dosbarthu, a bydd pob un o'r sefydliadau hyn yn dod o dan Safonau'r Gymraeg. Fel y dywedwyd yn flaenorol, mae tîm y Bil yn cydweithio â thîm gweithredu Awdurdod Cyllid Cymru ar gasglu a rheoli'r dreth hon, sy'n cynnwys datblygu gwasanaeth dwyieithog. Yn yr un modd, bydd Llywodraeth Cymru yn gweithio gyda'r un corff dosbarthu pan fydd wedi'i benodi i sicrhau bod y Cynllun yn darparu gwasanaeth dwyieithog.

**Pan na chwblhawyd asesiad, neu pan na chanfuwyd effeithiau, nodwch gyfrif llawn at ddibenion cadw cofnod.**

(Gellid defnyddio hwn yn y Tribiwnlys Iaith Gymraeg yn y dyfodol)

Nid oes unrhyw effeithiau uniongyrchol wedi'u nodi drwy gyflwyno'r Bil hwn. Wedi dweud hynny, fel y cyfeiriwyd uchod, bydd y dreth yn cael ei gweinyddu gan Awdurdod Cyllid Cymru, a fydd yn dod o dan Safonau'r Gymraeg, ac yn datblygu gwasanaethau gweithredol a darpariaeth yn unol â hynny. Bydd hyn hefyd yr un fath ar gyfer Cyfoeth Naturiol Cymru yn ei rôl cydymffurfio a gorfodi ddirprwyedig, ac ar gyfer yr un corff dosbarthu a benodir fydd yn gweinyddu Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi.

I gadarnhau, ni chodwyd unrhyw bryderon hyd yma gan randdeiliaid mewn perthynas â'r Gymraeg.

Pa gamau gweithredu/gwaith pellach sydd wedi'u nodi yn y cam cynllunio cychwynnol? e.e. gofynion data, angen am adolygiad gan gymheiriaid, ymgysylltu allanol â grwpiau Cymraeg, rhestri rhanddeiliaid neu ymgynghori, cysylltu ag Uned y Gymraeg am gyngor)?

Dim.

Mae'r holl ddogfennau a gyhoeddwyd, gan gynnwys ymgynghoriad cyhoeddus a Datganiadau Ysgrifenedig, wedi'u cyhoeddi'n ddwyieithog.

Mae'r holl geisiadau am gyfarfodydd a gwahoddiadau i ddigwyddiadau rhanddeiliaid wedi'u cyhoeddi yn ddwyieithog, ac fe holwyd am ofynion a dewisiadau parthed y Gymraeg.

## **CAM 2: NODI AC ASESU EFFEITHIAU**

### **Crynodeb o'r Asesiad Effaith**

**Crynowch yr asesiad manwl a gynhaliwyd ynghyd â'r sgoriau a ddynodwyd.**

#### **Effeithiau cadarnhaol:**

- Bydd yr Awdurdod yn sicrhau cydraddoldeb o ran darpariaeth iaith ei wasanaethau.
- Annog gweithredwyr safleoedd tirlenwi i ddefnyddio'r gwasanaeth dwyieithog
- Caniatáu i'r Awdurdod ymateb yn fwy effeithiol i anghenion gweithredwyr parthed y Gymraeg wrth iddynt godi yn y dyfodol.

#### **Effeithiau negyddol:**

Dim

#### **Cyfleoedd i hyrwyddo'r Gymraeg e.e. statws, y defnydd o wasanaethau Cymraeg, y defnydd o'r Gymraeg o ddydd i ddydd, y defnydd o'r Gymraeg yn y gweithle?**

Oes - Mae nifer o gategoriâu'r safonau'n uniongyrchol berthnasol. Rhain yw'r safonau ynghylch:

- Cynhyrchu dogfennau a ffurflenni
- Gwefan a gwasanaethau ar-lein
- Codi ymwybyddiaeth am wasanaethau cyfrwng Cymraeg.

#### **Tystiolaeth/data a ddefnyddiwyd, gan gynnwys proffil demograffig, wrth ystyried yr effeithiau:**

Mae'r Bil yn effeithio'n bennaf ar weithredwyr safleoedd tirlenwi. Mae 23 ohonynt yng Nghymru, ac nid oes unrhyw un ohonynt wedi nodi bod ganddynt anghenion parthed y Gymraeg.

Beth yw'r effaith gyffredinol debygol ar yr iaith Gymraeg os bydd y polisi hwn yn cael ei ddatblygu?	Cadarnhaol: <input checked="" type="checkbox"/> Negyddol: <input type="checkbox"/> Niwtral: <input type="checkbox"/> Anhysbys: <input type="checkbox"/>
<b>Penderfyniad yn dilyn yr Asesiad</b>	1. Dim newid sylweddol <input checked="" type="checkbox"/>
	2. Addasu'r polisi er mwyn gwella effeithiau <input type="checkbox"/>
	3. Parhau â'r polisi gyda mesurau lliniaru <input type="checkbox"/>
	4. Rhoi'r gorau i'r polisi a chael gwared arno <input type="checkbox"/>
<p><i>Os ydych wedi ateb 2, 3 neu 4 uchod, atebwch y canlynol:</i>  <b>Sut y byddwch chi'n ymdrin â'r effeithiau hyn er mwyn gwella'r canlyniadau i'r Gymraeg? Manylion am fesurau lliniaru/pwyntiau gweithredu/dewisiadau amgen sydd wedi'u mabwysiadu er mwyn lleihau'r effeithiau negyddol a chynyddu'r canlyniadau cadarnhaol:</b></p>	
<p><b>Os ydych yn ymgysylltu neu'n ymgynghori, beth yw eich cynlluniau? Pa gwestiynau ydych yn dymuno gofyn i randdeiliaid am yr Asesiad Effaith ar yr iaith Gymraeg a materion yn ymwneud â'r Gymraeg?</b></p>	
<p><b>CAM 3: CAMAU AR ÔL YMGYNGHORI A PHARATOI AR GYFER CYHOEDDI, MONITRO A GWERTHUSO</b></p>	
<p><b>Ar ôl ymgynghori, pa newidiadau ydych wedi'u gwneud i fynd i'r afael ag unrhyw faterion a godwyd yn ymwneud â'r Gymraeg?</b></p>	
<p><b>Sut byddwch yn monitro'r effeithiau parhaus wrth weithredu'r polisi?</b></p>	
<p><b>Amlinellwch sut byddwch yn parhau i nodi'r effeithiau wrth fonitro a gwerthuso yn y dyfodol?</b></p>	
<p><b>Unrhyw sylwadau eraill – canlyniadau parhaus gwerthusiadau, effeithiau sy'n dod i'r amlwg</b></p>	

#### 4. Datganiad

**Arweinydd Polisi:** Pennaeth y Tîm Treth Gwarediadau Tirlenwi

**Mae'r polisi hwn yn cael effaith gyffredinol gadarnhaol ar yr iaith Gymraeg. Pan ganfuwyd effeithiau negyddol neu gyfleodd a gollwyd, mae'r diwygiadau a'r camau priodol wedi eu rhoi ar waith.**

Enw: Y Tîm Treth Gwarediadau Tirlenwi

Adran: Trysorlys Cymru

Dyddiad(au): Ebrill 2016; Mehefin 2017

Llofnod:

Dyddiadau Adolygu: Mehefin 2017, Gorffennaf / Awst 2017

**ARDYSTIAD AC ADOLYGIAD YR UWCH SWYDDOG CYFRIFOL**

Rwyf yn fodlon bod yr Asesiad o Effaith ar y Gymraeg yn adlewyrchiad cywir o'r rhaglen/prosiect yn y cam hwn o'r datblygiad. Trwy lofnodi, gallaf gadarnhau bod Safonau'r Gymraeg wedi cael y sylw priodol. Byddaf yn ail-asesu'r rhaglen/prosiect ar adegau allweddol trwy oes y rhaglen/prosiect, gan gynnwys adolygiadau polisi.

Llofnodwyd: Pennaeth Polisi a Deddfwriaeth Trethi  
(Uwch Berchennog Cyfrifol)

Dyddiad: 24 Tachwedd

Llofnodwyd: Pennaeth Polisi a Deddfwriaeth Trethi  
(Uwch Berchennog Cyfrifol)

Dyddiad Adolygu: 5 Mehefin 2017

Llofnodwyd  
(Uwch Berchennog Cyfrifol)

Dyddiad Adolygu

Llofnodwyd  
(Uwch Berchennog Cyfrifol)

Dyddiad Adolygu

## Equality Impact Assessment (EIA)

### Part 1

<b>Policy title and purpose (brief outline):</b>	<b>Landfill Disposals Tax (Wales) Bill</b> The establishment of a Landfill Disposals Tax to replace Landfill Tax in Wales from April 2018.
<b>Name of official:</b>	<b>Landfill Disposals Tax Team</b>
<b>Department:</b>	<b>Welsh Treasury</b>
<b>Date:</b>	<b>October 2016</b>
<b>Signature:</b>	



**1. Please provide a brief description of the policy/decision.**

**For example what is the overall objective of the policy/decision, what are the stated aims (including who the intended beneficiaries are), a broad description of how this will be achieved, what the measure of success will be, and the time frame for achieving this?**

The Wales Act 2014 provides the National Assembly for Wales with the competence to legislate in relation to devolved areas of taxation and provides a clear framework for the policy options with regard to replacement taxes. The Act provides for the disapplication of Landfill Tax (LFT) and confers powers on the National Assembly for Wales to replace it with a Welsh tax on disposals to landfill.

The devolution of the tax presents an opportunity to better meet the needs of, and reflect circumstances in Wales. The Welsh Government's stated tax principles which underlie the Welsh Government's wider approach to developing tax policies are:

- **Fair** to businesses or individuals who pay tax;
- **Simple** with clear rules which seek to minimise compliance and administration costs;
- **Support public services, growth and jobs**, which will in turn help tackle poverty; and
- **Provide stability and certainty** to tax payers, with changes subject to proper consultation with stakeholders.

The Landfill Disposals Tax (LDT) (Wales) Bill ("the Bill") is the last of three bills to establish devolved tax arrangements in Wales. This legislation is interlinked with the Tax Collection and Management (Wales) Act 2016 ("TCMA") which provides for the powers and duties in relation to the collection and management of the tax. The Bill also follows the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Bill introduced into the National Assembly for Wales on 12 September 2016.

The Bill will establish a tax to replace LFT from April 2018 when new tax collection and management arrangements in Wales go live.

The Bill will ensure public services in Wales can continue to receive the benefit of the revenues currently raised by LfT. The Office for Budget Responsibility forecast landfill tax revenue at £27 million in 2018-19.

The tax aims to:

*Alter the balance of incentives to encourage the diversion of waste from landfill and to encourage greater reuse, recycling and recovery of waste.*

The Bill supports the Welsh Government policies with regard to sustainable development, the environment, climate change and, in particular, the pursuit of its ambitious goal of zero waste. In addition, the Bill supports the wider UK ‘polluter pays’ principle, that those who produce pollution should bear the costs of managing it to prevent damage to human health or the environment.

In line with the views of stakeholders, the legislation will broadly be consistent with the LfT regime in terms of its administrative process and tax rates arrangements. This will provide stability, certainty and reassurance to businesses; whilst taking the opportunity to refresh, refine and update the legislation to reflect the current legislative landscape and existing practices.

The Bill aims to:

- Produce clear and coherent legislation for the taxpayer and the tax collection and management authority which is tailored to meet Welsh circumstances;
- Develop a fair and robust compliance and enforcement framework;
- Deliver an efficient and effective modern administration of tax.

In particular the Bill sets out:

- The definition of a “taxable disposal” on which LDT will be charged;
- What is meant by an authorised landfill site and what is expected of landfill site operators in terms of their liability to pay LDT, the duty to register with Welsh Revenue Authority (“WRA”), how to account for LDT etc.;
- The application of LDT to disposals made other than at an authorised landfill site and who is liable for LDT on such disposals;

- How LDT will be calculated, what rate of tax will apply and what exemptions, reliefs and credits may apply;
- Duties on taxpayers to make payments and pay penalties and interest in certain circumstances; and
- The inspection of premises for the purpose of ascertaining a person's liability to LDT, and about the sharing of information between certain public authorities for the purpose of LDT.

The Bill is procedural and sets out the framework and structure for taxing disposals of waste by way of landfill in Wales. It is intended to impact directly on landfill site operators as the taxpayer and WRA as the collection and management authority; and indirectly on the wider waste industry. It will therefore have minimal impact on people with protected characteristics.

Not implementing LDT would result in a reduced budget for the Welsh Government, which would mean less resource to spend on public services in Wales. It is likely therefore that not introducing LDT would have a disproportionate effect, or disbenefit, on lower income households in Wales, as those who benefit the most from public services tend to be those on below average income. Some protected groups are proportionally more likely to fall into this category. Therefore, introducing a replacement tax and protecting public service spend is a positive action for these groups.

The Bill makes provision for the Welsh Ministers to set LDT tax rates in secondary legislation. This could be viewed as a tool to positively influence the waste industry and thereby boost the economy. The tax will seek to alter the balance of incentives to encourage greater diversion of waste from landfill sites; and greater prevention, reuse, recycling and recovery of waste. This will have a positive impact on Welsh communities and may indirectly have an impact on people with protected characteristics. This will be explored in a separate RIA as part of the development of the secondary legislation.

Without a replacement landfill tax, sending waste to landfill would become the cheapest waste management option. This would impact the waste management system in Wales and may undermine efforts in Wales to promote the waste hierarchy (as set out in the EU Waste Framework Directive) which seeks to divert waste from landfill through greater prevention, re-use, recycling and recovery of waste. This may affect the ability of the Welsh Government to meet its own ambitions and targets for the management of waste set out in its *Towards Zero Waste Strategy*<sup>1</sup>. It would also impact on the Welsh Government's wider aims with regard to sustainable development, climate change and the environment.

The Wales/England border is populous and has a range of waste management businesses including landfill sites along both its sides. Not introducing a replacement tax in Wales would likely trigger waste tourism with waste carriers in England and further afield travelling to Wales to dispose of their waste. There would in turn be wellbeing and environmental impacts for communities, for example, from increased disruption for residents near landfill sites and waste transfer stations and growing pressure on Wales' remaining landfill sites with potential calls for new landfill sites to be developed. Therefore, the implementation of LDT would continue to encourage positive environmental behaviour and mitigate against the risk of waste tourism and the consequences for Welsh communities.

The Bill was introduced into the National Assembly for Wales on 28 November 2016.

Subject to any delays in the Bill progressing through the National Assembly for Wales it is anticipated that Royal Assent should be received in summer 2017.

It is intended to commence implementing the provisions of the Bill from 2017/2018 in preparation for the tax going live in April 2018.

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<sup>1</sup> [http://gov.wales/topics/environmentcountryside/epq/waste\\_recycling/zerowaste/?lang=en](http://gov.wales/topics/environmentcountryside/epq/waste_recycling/zerowaste/?lang=en)

**2. We have a legal duty to engage with people with protected characteristics under the Equality Act 2010 (please refer to Annex A of the EIA guidance) identified as being relevant to the policy. What steps have you taken to engage with stakeholders, both internally and externally?**

The Welsh Government published a White Paper public consultation on the collection and management of devolved taxes in Wales from 23 September to 15 December 2014. This White Paper sought views on key policy areas of the Bill from stakeholders including professional tax groups and businesses. Alongside the consultation, a public exhibition of historical taxes was established and displayed at several public locations throughout Wales. Further information about the consultation and details of the stakeholder responses received is available on the Welsh Government website: <http://gov.wales/consultations/finance/devolved-taxes/?lang=en>

The responses to the consultation helped to shape TCMA which received Royal Assent in April 2016. TCMA puts in place the legal framework necessary for the future collection and management of devolved taxes in Wales. In particular, the Bill provides for the establishment of WRA whose main function will be the collection and management of devolved taxes.

There has been significant external stakeholder engagement throughout the policy development process for the Bill, including workshops in locations across Wales during the Welsh Government's spring 2015 *Developing a Landfill Disposals Tax*<sup>2</sup> consultation. Respondents were able to submit their views and comments on paper or online, and in either Welsh or English. The consultation was widely publicised via digital media, newsletters and other publications.

There was good overall interest in the 12-week public consultation which commenced on 24 February and closed on 19 May 2015. The consultation webpage received 2,040 visits and the consultation document was downloaded 269 times.

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<sup>2</sup> *Landfill Disposals Tax Consultation (February 2015) and summary of responses (September 2015) available at: <http://gov.wales/consultations/finance/landfill-disposals-tax/?lang=en>*

In total the consultation received 279 responses from a wide range of stakeholders including contributions from individuals and various organisations representing different sectors from across Wales and the UK including the waste industry, environmental bodies and the third sector as well as tax experts.

As part of the consultation responses, the Welsh Government received 138 letters from members of Wildlife Trust Wales in support of allocating a proportion of LDT Revenue to enhance community wellbeing. Further information about the consultation and details of the stakeholder responses are available at:

<http://gov.wales/consultations/finance/landfill-disposals-tax/?lang=en>

The Welsh Government held several stakeholder engagement events during the consultation period. These included meetings open to all stakeholders and the public in Cardiff on 23 April 2015 and Llandudno on 29 April 2015; as well as a separate meeting in Cardiff on 7 May 2015 with a landfill site operators' stakeholder group established by the Welsh Government. Landfill site operators will be liable to pay LDT once the tax goes live. Officials also visited Landfill Community Fund projects and observed a Distributive Environmental Body's panel meeting.

There has also been significant external engagement with multiple stakeholders at meetings of the LDT Technical Experts Group, Tax Forum and the Tax Advisory Group for Wales<sup>3</sup> and with tax experts during the consultation process and throughout policy and legislative development. This included representatives from:

- The Confederation of British Industry (CBI)
- The Federation of small businesses (FSB)
- The Institute of Directors (IOD)
- The Institute for Fiscal Studies
- The Bevan Foundation
- The Trades Union Congress (TUC) Wales
- The Law Society
- The Welsh Local Government Association (WLGA)

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<sup>3</sup> <http://gov.wales/funding/financereform/tax-advisory-group/?lang=en>

- The Institute of Chartered Accountants in England & Wales (ICAEW)
- Geldards LLP; and
- The Wales Council for Voluntary Action (WCVA)

The WCVA represent and campaign for voluntary organisations, volunteers and communities, a number of whom represent people with protected characteristics.

Although no responses to the LDT consultation were received from specific equalities organisations, relevant responses included the WCVA and the Bevan Foundation. These organisations broadly supported the proposals for a replacement tax in Wales and emphasised that communities directly and adversely affected by the nuisance of a landfill site should receive some benefit by way of compensation for the detriment they suffer (which may have a disproportionate impact on specific protected groups). The proposed LDT Communities Scheme will allocate a proportion of LDT revenue to enhance the wellbeing of communities.

There is also ongoing wider stakeholder engagement on devolved taxation more generally, and specifically around the operation of WRA, and wide-ranging internal stakeholder engagement including through the LDT Project Board and with colleagues from the Fairer Futures Department in relation to any potential impacts of the policy and legislative proposals on the Gypsy, Roma & Traveller communities, and other protected groups.

The consultation responses and extensive stakeholder engagement has helped shape the policy development and legislative proposals of the Bill.

**3. Your decisions must be based on robust evidence. What evidence base have you used? Please list the source of this evidence e.g. National Survey for Wales. Do you consider the evidence to be strong, satisfactory or weak and are there any gaps in evidence?**

HMRC currently collects and manages all taxes in Wales, including LfT. As a public body, HMRC is already required to meet its responsibilities under the Equality Act 2010. This includes the need to recognise the impact that its decisions have on the

nine protected groups: gender, race, disability, religion and other beliefs, gender reassignment, age, pregnancy and maternity, sexual orientation; and for the purposes of the requirement not to discriminate, marriage and civil partnership.

No information is currently published by HMRC relating specifically to equalities and LfT. In regards to general HMRC processes, the information published by HMRC relating to equalities will continue to be considered, as operational decisions are made in relation to WRA. It is expected that WRA will, as a minimum, adhere to the same standards as HMRC. WRA will be added to the list of public authorities required to act in accordance with the public sector equality duty under the Equality Act 2010.

Careful consideration will continue to be given to ensuring that WRA meets the required service standards in relation to people with protected characteristics. These will be included in the charter of standards and values required by TCMA. This will apply to the collection and management of LDT.

In addition, impact assessments will be undertaken regularly during the establishment and implementation of WRA so as to ensure that the non-Ministerial department meets its obligations under the Equality Act 2010.

## **Impact**

### **4.1 Do you think this policy / decision / practice will have a positive or negative impact on people because of their age?**

<b>Age</b>	<b>Positive</b>	<b>Negative</b>	<b>None / Negligible</b>	<b>Reasons for your decision (including evidence) / How might it impact?</b>
Younger people  <i>(Children and young people, up to</i>			✓	A Children's Rights Impact Assessment has been undertaken to inform the provisions of the Bill and found that there will be no direct impact on children as a result of the legislation. However, an indirect benefit, is that replacing LfT, with

18)				LDT following the disapplication of that tax in Wales will ensure that communities in Wales can continue to receive the benefit of an improved environment where positive environmental behaviour is encouraged through financial incentive and that the provision of public services in Wales can continue to receive the benefit of the revenues currently raised by LfT.
People 18- 50			✓	<p>People aged 18 to 50 may be affected by LDT, however the provisions of the Bill are not considered to have a differential impact on this age group and will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.</p> <p>The requirement to pay a tax on disposals by way of landfill exists now and will be replaced by the new tax.</p>
Older people (50+)			✓	<p>The digital agenda will be an important part of WRA's strategy for improving services to customers and this may have an impact on older people, who may be more likely to be 'digitally excluded'<sup>4</sup>.</p> <p>However, at the Landfill Site Operators' stakeholder meetings held in March 2016 and November 2015, landfill site operators (who will be the primary taxpayer of LDT and will therefore be required to make the tax</p>

<sup>4</sup> Age Concern: *Introducing another World: older people and digital inclusion* [http://www.ageuk.org.uk/Documents/EN-GB/For-professionals/Computers-andtechnology/140\\_0809\\_introducing\\_another\\_world\\_older\\_people\\_and\\_digital\\_inclusion\\_2009\\_pro.pdf?dtrk=true](http://www.ageuk.org.uk/Documents/EN-GB/For-professionals/Computers-andtechnology/140_0809_introducing_another_world_older_people_and_digital_inclusion_2009_pro.pdf?dtrk=true)

				<p>returns) welcomed the proposal to move to electronic submission of returns and suggested that this would be a more efficient way of making a tax return and would be in line with their current operational arrangements. In addition, the LSO community is small, there are currently only 20 landfill site operators in Wales and it is anticipated that this figure will have decreased by 2018. Furthermore, the internet will not be the only way of engaging with WRA. However, as an operational decision for WRA, this is likely to be subject to a separate equality impact assessment.</p>
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#### 4.2 Because they are disabled?

Impairment	Positive	Negative	None / Negligible	Reason for your decision (including evidence) / How might it impact?
Visual impairment			✓	<p>The Bill is procedural and sets out the framework and structure for taxing disposals of waste by way of landfill in Wales. It will therefore have minimal impacts on the needs of people with visual impairments. However, LDT will be collected and managed by WRA and the day to day operation of the tax may have a minimal impact on the visually impaired. In particular, the digital agenda will be an important part of WRA's strategy for improving services to customers and this may have an impact on this group. However, this does not mean that the internet will be the only way of engaging with the organisation. As an operational decision for WRA this is likely to</p>

				be subject to a separate equality impact assessment.
Hearing impairment			✓	As above - the day to day operation of WRA may also have a minimal impact on those with a hearing impairment. This impact comes if hearing impaired people want to contact the organisation by telephone. As an operational decision for WRA this is likely to be subject to a separate equality impact assessment.
Physically disabled			✓	As above - the day to day operation of WRA may also have a minimal impact on the physically disabled, if they are not able to use standard computer equipment to submit tax returns and other documentation. This may be mitigated by the use of specialist hardware equipment such as a specially adapted keyboard and/or mouse, which a physically disabled person who wishes to access the internet generally may already have access.  As an operational matter for WRA this is likely to be subject to a separate equality impact assessment.
Learning disability			✓	The provisions of the Bill are not considered to have a differential impact on those with learning disabilities and will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.  However, in establishing WRA services consideration will need to be given to how accessible they will be for people with learning disabilities.

Mental health problem			✓	The provisions of the Bill are not considered to have a differential impact on those with mental health problems and will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.
Other impairments issues			✓	The provisions of the Bill are not considered to have a differential impact on those with other impairment issues and will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.

#### 4.3 Because of their gender (man or woman)?

Gender	Positive	Negative	None / Negligible	Reason for your decision (including evidence)/ How might it impact?
Male			✓	The provisions of the Bill (i.e. the replacement of LfT with LDT in Wales (and the associated tax collection and management framework)) are not considered to have a differential impact due to gender and will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.
Female			✓	

#### 4.4 Because they are transgender?

Transgender	Positive	Negative	None / Negligible	Reason for your decision (including evidence) / How might it impact?
			✓	The provisions of the Bill (i.e. the replacement of LfT with LDT in Wales (and the associated tax collection and management framework)) are not considered to have a differential impact on those who are transgender and

				will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.
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#### 4.5 Because of their marriage or civil partnership?

Marriage and Civil Partnership	Positive	Negative	None / Negligible	Reason for your decision (including evidence)/ How might it impact?
Marriage			✓	The provisions of the Bill (i.e. the replacement of LfT with LDT in Wales (and the associated tax collection and management framework)) are not considered to have a differential impact due to marital status and will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.
Civil Partnership			✓	The provisions of the Bill (i.e. the replacement of LfT with LDT in Wales (and the associated tax collection and management framework)) are not considered to have a differential impact due to civil partnership and will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.

#### 4.6 Because of their pregnancy or maternity?

Pregnancy and Maternity	Positive	Negative	None / Negligible	Reason for your decision (including evidence) / How might it impact?
Pregnancy			✓	The provisions of the Bill (i.e. the replacement of LfT with LDT in Wales (and the associated tax collection and management

				framework)) are not considered to have a differential impact due to pregnancy and will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.
Maternity (the period after birth)			✓	The provisions of the Bill (i.e. the replacement of LfT with LDT in Wales (and the associated tax collection and management framework)) are not considered to have a differential impact due to maternity (or paternity) and will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.

#### 4.7 Because of their race?

Race	Positive	Negative	None / Negligible	Reason for your decision (including evidence) / How might it impact?
Ethnic minority people e.g. Asian, Black,			✓	The provisions of the Bill (i.e. the replacement of LfT with LDT in Wales (and the associated tax collection and management framework)) are not considered to have a differential impact due to ethnicity or race and will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.
National Origin (e.g. Welsh, English)			✓	
Asylum Seeker and Refugees			✓	
Gypsies and Travellers			✓	
Migrants			✓	
Others			✓	

#### 4.8 Because of their religion and belief or non-belief?

Religion and belief or non – belief	Positive	Negative	None / Negligible	Reason for your decision (including evidence)/ How might it impact?
Different religious groups including Muslims, Jews, Christians, Sikhs, Buddhists, Hindus, Others (please specify)			✓	The provisions of the Bill (i.e. the replacement of LfT with LDT in Wales (and the associated tax collection and management framework)) are not considered to have a differential impact for those of different religions, beliefs or non beliefs and will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.
Belief e.g. Humanists			✓	
Non-belief			✓	

#### 4.9 Because of their sexual orientation?

Sexual Orientation	Positive	Negative	None / Negligible	Reason for your decision (including evidence)/ How might it impact?
Gay men			✓	The provisions of the Bill (i.e. the replacement of LfT with LDT in Wales (and the associated tax collection and management framework)) are not considered to have a differential impact due to sexual orientation and will not affect the Welsh Government's or WRA's ability to comply with the general Public Sector Equality Duty.
Lesbians			✓	
Bi-sexual			✓	

**4.10 Do you think that this policy will have a positive or negative impact on people's human rights? Please refer to point 1.4 of the EIA Annex A - Guidance for further information about Human Rights.**

Human Rights	None / Negligible	Reason for your decision (including evidence) / How might it impact?
Human Rights including Human Rights Act and UN Conventions	✓	<p>The Human Rights Act (1998), which partially incorporates the European Convention on Human Rights (ECHR), has been considered in this Equalities Impact Assessment. Overall, the assessment finds that the impact is neutral, because the Bill maintains existing safeguards (as it replaces an existing tax).</p> <p>The Government of Wales Act 2006 states that a Bill will not be within the legislative competence of the National Assembly for Wales if it is incompatible with rights under the ECHR (section 108(6) (c) GOWA 2006).</p> <p>The principal Articles which are relevant for the purposes of this Bill are:</p> <ul style="list-style-type: none"> <li>• Article 1 of the 1<sup>st</sup> Protocol which guarantees the right to peaceful enjoyment of property but does allow a State to enforce such laws as it deems necessary to control the use of property in accordance with the general interest or to secure the payment of taxes or other contributions or penalties;</li> <li>• Article 6 which guarantees the right to a fair and public hearing in the determination of civil rights and obligations and criminal charges and affords further rights where a person is charged with a criminal offence;</li> <li>• Article 8 which requires respect for private and family life, but this can be subject to reasonable and proportionate interference by the State in some circumstances;</li> <li>• Article 14 which provides freedom for a person to enjoy their rights under the ECHR without discrimination.</li> </ul> <p>Article 1 of the 1st Protocol is relevant because the Bill provides for the control of the use of property. For example, the inspection powers under section 58 provide for WRA to access premises and material relating to the assessment of tax such as documents, including those held on electronic devices. This may ensure compliance with and payment of the tax and penalties in certain circumstances. The provisions of the Bill have however been devised with the principle of proportionality in mind and ensuring that there are adequate safeguards built into the system.</p> <p>Article 6 is complied with as the taxpayer will have rights of appeal against WRA decisions in relation to LDT.</p>

		<p>Article 8 is relevant as the Bill supplements powers of inspection contained in TCMA; the use of these may interfere with a person's privacy rights. However, the Welsh Government believes that any interference is justified and proportionate, in particular it is subject to a number of safeguards, including the requirement to obtain prior consent from the relevant person or authorisation from the Tax Tribunal.</p> <p>Although the Bill does contain special provisions which treat certain persons differently from others (for example corporate groups, partnerships), the Welsh Government does not consider that any such treatment constitutes unlawful discrimination in breach of Article 14. To the extent that Article 14 (along with, for example, Article 1 Protocol 1) is engaged, any difference in treatment pursues a legitimate aim (for example it takes account of a specific characteristic of partnerships), and is not disproportionate. The compatibility of the Bill with the ECHR (including the Articles above) has been considered prior to the introduction of the legislation. That analysis has found that the bill does not contain provisions that are incompatible with the ECHR.</p>
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## Declaration

The policy does not have a significant impact upon equality issues

<b>Official completing the EIA</b>
Name: Landfill Disposals Tax Team
Department: Welsh Treasury
Date: November 2016
Signature:
<b>Head of Division (Sign-off)</b>
Name: Head of Tax Policy and Legislation
Department: Welsh Treasury
Date: November 2016
Signature:
Review Date: May 2017



## Children's Rights Impact Assessment (CRIA)

<b>Title / Piece of work:</b>	Landfill Disposals Tax (Wales) Bill
<b>Department:</b>	Welsh Treasury
<b>Date:</b>	November 2016

### Six Steps to Due Regard



## Step 1: What's the piece of work and its objective(s)?

The Landfill Disposals Tax (LDT) (Wales) Bill ('the Bill') is the last of three bills to establish devolved tax arrangements in Wales. This legislation is interlinked with the Tax Collection and Management (Wales) Act 2016 ("TCMA") which provides the powers and duties to collect the tax, and follows the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Bill introduced into the National Assembly for Wales on 12 Sept

The Bill will ensure public services in Wales can continue to receive the benefit of the revenues currently raised by LfT. The Office for Budget Responsibility forecast landfill tax revenue at £27 million in 2018-19.

Like, LfT, LDT will aim to:

*Alter the balance of incentives to encourage the diversion of waste from landfill and to encourage greater reuse, recycling and recovery of waste.*

The Bill supports the Welsh Government policies with regard to sustainable development, the environment, climate change and, in particular, the pursuit of its ambitious goal of zero waste. In addition, the Bill supports the wider UK 'polluter pays' principle, that those who produce pollution should bear the costs of managing it to prevent damage to human health or the environment.

In line with the views of stakeholders, the legislation will be broadly consistent with the LfT regime in terms of administrative processes and taxes rates arrangements. This will provide stability, certainty and reassurance to businesses, whilst taking the opportunity to refresh, refine and update the legislation to reflect the current legislative landscape and existing practices.

The Bill aims to:

- Produce clear and coherent legislation for the taxpayer and the tax collection and management authority which is tailored to meet Welsh circumstances;
- Develop a fair and robust compliance and enforcement framework;
- Deliver an efficient and effective modern administration of tax.

In particular the Bill sets out:

- The definition of a “taxable disposal” on which LDT will be charged;
- What is meant by an authorised landfill site and what is expected of landfill site operators in terms of their liability to pay LDT, the duty to register with WRA, how to account for LDT etc.;
- The application of LDT to disposals made other than at an authorised landfill site and who is liable for LDT on such disposals;
- How LDT will be calculated, what rate of tax will apply and what exemptions, reliefs and credits may apply;
- Duties on taxpayers to make payments and pay penalties and interest in certain circumstances; and
- The inspection of premises for the purpose of ascertaining a person’s liability to LDT, and about the sharing of information between certain public authorities for the purpose of LDT.

The Bill is procedural and sets out the framework and structure for taxing disposals of waste by way of landfill in Wales. It is intended to impact directly on landfill site operators as the taxpayer, WRA as the collection and management authority and indirectly on the wider waste industry. Therefore, the Bill in isolation is unlikely to have a direct impact on children and young people. However, the Bill has been developed with the Welsh Government’s fundamental tax principles at its core. Upholding these principles may have an indirect beneficial effect, in particular in relation to child poverty. The Welsh Government’s stated tax principles are:

- Simplicity – to be simple with clear rules which seek to minimise compliance and administration costs;
- Providing stability and certainty to taxpayers, with changes subject to proper consultation with stakeholders;
- Fairness – to be fair to businesses or individuals who pay taxes; and

- Supporting public services, growth and jobs, which will in turn help tackle poverty.

In addition the Bill makes provision for the Welsh Ministers to set LDT tax rates in secondary legislation. This could be viewed as a tool to positively influence the waste industry and thereby boost the economy. The tax will seek to alter the balance of incentives to encourage greater prevention, reuse, recycling and recovery of waste. This will have a positive impact on Welsh communities and may indirectly have an impact on children, particularly in relation to child poverty. This will be explored in a separate RIA as part of the development of the secondary legislation.

The Welsh Government wants to eradicate child poverty by 2020 and it is recognised that to tackle child poverty, poverty itself must be tackled as a whole, which includes working with children, young people and adults. The objectives of the strategy are:

1. To reduce the number of families living in workless households, as children living in workless households are particularly at risk of living in poverty;
2. To increase the skills of parents and young people living in low-income households so they can secure well-paid employment and in-work progression, as in-work poverty is a growing issue; and
3. To reduce the inequalities which exist in the health, education and economic outcomes of children and families by improving the outcomes of the poorest. Preventing poverty is fundamental to our long term vision for supporting low income households.

These objectives cannot be achieved without investment by the public sector, which in turn relies on tax receipts. Not implementing LDT would result in a reduced budget for the Welsh Government, which would mean less resource to spend on public services in Wales. It is likely therefore that not introducing LDT would have a disproportionate effect, or disbenefit, on child poverty, as families in lower income households in Wales are among those who may benefit the most from public services. Therefore, introducing a replacement tax and protecting public service spend is a positive action in relation to child poverty.

Further, without a replacement Landfill Tax sending waste to landfill would become the cheapest waste management option. This would impact the waste management system in Wales and may undermine efforts in Wales to promote the waste hierarchy (as set out in the EU Waste Framework Directive) which seeks to divert waste from landfill through greater prevention, re-use, recycling and recovery of waste. This may affect the ability of the Welsh Government to meet its own ambitions and targets for the management of waste set out in its *Towards Zero Waste Strategy*<sup>5</sup>. It would also impact on the Welsh Government's wider aims with regard to sustainable development, climate change and the environment. This would in turn have an indirect impact children and young persons as Wales' future generations.

The Wales/England border is populous and has a range of waste management businesses including landfill sites along both its sides. Not introducing a replacement tax in Wales would likely trigger waste tourism with waste carriers in England and further afield travelling to Wales to dispose of their waste. There would in turn be wellbeing and environmental impacts for communities and their children and young people, for example, from increased disruption for residents near landfill sites and waste transfer stations and growing pressure on Wales' remaining landfill sites with potential calls for new landfill sites to be developed. Therefore the implementation of LDT would continue to encourage positive environmental behaviour and mitigate against the risk of waste tourism and the consequences for Welsh communities, children and young people.

The Bill was introduced into the National Assembly for Wales on 28 November 2016.

Subject to any delays in the Bill progressing through the National Assembly for Wales it is anticipated that Royal Assent should be received in summer 2017.

It is intended to commence implementing the provisions of the Bill from 2017/2018 in preparation for LDT going live in April 2018.

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<sup>5</sup> [http://gov.wales/topics/environmentcountryside/epg/waste\\_recycling/zerowaste/?lang=en](http://gov.wales/topics/environmentcountryside/epg/waste_recycling/zerowaste/?lang=en)

## Step 2: Analysing the impact

The Welsh Government published a public consultation on the collection and management of devolved taxes in Wales from 23 September to 15 December 2014. This White Paper sought views on key policy areas of the Bill from stakeholders including tax professionals and businesses. Alongside the consultation, a public exhibition of historical taxes was established and displayed at several public locations throughout Wales. Further information about the consultation and details of the stakeholder responses received are available on the Welsh Government website:

<http://gov.wales/consultations/finance/devolved-taxes/?lang=en>

The responses to the consultation helped to shape TCMA which received Royal Assent in April 2016. TCMA puts in place the legal framework necessary for the future collection and management of devolved taxes in Wales. In particular, TCMA provides for the establishment of WRA whose main function will be the collection and management of devolved taxes.

There has been significant external stakeholder engagement throughout the policy development process for the LDT Bill, including workshops in locations across Wales during the Welsh Government's spring 2015 *Developing a Landfill Disposals Tax* consultation. Respondents were able to submit their views and comments on paper or online, and in either Welsh or English. The consultation was widely publicised via digital media, newsletters and other publications.

There was good overall interest in the 12-week public consultation which commenced on 24 February and ended on 19 May 2015. The consultation webpage received 2,040 visits and the consultation document was downloaded 269 times.

In total the consultation received 279 responses from a wide range of stakeholders including contributions from individuals and various organisations representing

different sectors from across Wales and the UK including the waste industry, environmental bodies and the third sector as well as tax experts.

As part of the consultation responses, the Welsh Government received 138 letters from members of Wildlife Trust Wales in support of allocating a proportion of LDT Revenue to enhance community wellbeing. Further information about the consultation and details of the stakeholder responses are available at:

<http://gov.wales/consultations/finance/landfill-disposals-tax/?lang=en>

The Welsh Government held several stakeholder engagement events during the consultation period. These included meetings open to all stakeholders and the public in Cardiff on 23 April 2015 and Llandudno on 29 April 2015 as well as a separate meeting in Cardiff on 7 May 2015 with a landfill site operators' stakeholder group established by the Welsh Government. Landfill site operators will be liable to pay LDT. Officials also visited Landfill Community Fund projects and observed a Distributive Environmental Body's' panel meeting.

There has also been significant external engagement with multiple stakeholders at meetings of the LDT Technical Experts Group, Tax Forum and the Tax Advisory Group for Wales' and with tax experts during the consultation process and throughout the policy and legislative development. This included representatives from:

- The Confederation of British Industry (CBI)
- The Federation of small businesses (FSB)
- The Institute of Directors (IOD)
- The Institute for Fiscal Studies
- The Bevan Foundation
- The Trades Union Congress (TUC) Wales
- The Law Society
- The Welsh Local Government Association (WLGA)
- The Institute of Chartered Accountants in England & Wales (ICAEW)
- Geldards LLP; and
- The Wales Council for Voluntary Action (WCVA)

The WCVA represent and campaign for voluntary organisations, volunteers and communities, a number of whom represent children and young people.

Although no responses to the LDT consultation were received from organisations representing the interests of children and young people, relevant responses included the WCVA and the Bevan Foundation. These organisations broadly supported the proposals for a replacement tax in Wales and emphasised that communities directly and adversely affected by the nuisance of a landfill site should receive some benefit by way of compensation for the detriment they suffer (which may have a disproportionate impact on children and young people). The proposed LDT Communities Scheme will allocate a proportion of LDT revenue to enhance the wellbeing of communities in Wales and consequently their children and young people.

There is also ongoing wider stakeholder engagement on devolved taxation more generally, and specifically around the operation of WRA, and wide-ranging internal stakeholder engagement including through the LDT Project Board and with colleagues from the Fairer Futures Department in relation to any potential impacts of the policy and legislative proposals on the Gypsy, Roma & Traveller communities, and other protected groups which includes children and young people.

The consultation responses and extensive stakeholder engagement has helped shape the policy development and legislative proposals of the Bill.

### ***Positive Impacts***

As set out above, the Bill will indirectly make a positive impact on the lives of children.

Firstly, the introduction of LDT will have an indirect positive impact on children and young people as the taxes collected will be available to help fund public services in Wales. LDT will be collected by WRA and will be paid into the Welsh Consolidated

Fund for subsequent allocation to Welsh public services in line with the Welsh Government's priorities. This is approved by the National Assembly for Wales as part of agreeing the annual budget. The allocation of funding is intended to have a positive impact on the lives of all children and young people and it is recognised that children and young people are disproportionately affected by inequality and have therefore the most to gain from funding public services.

Secondly, like LFT, LDT seeks to alter the balance of incentives to encourage diversion of waste from landfill and greater recycling, re-use and recovery of waste. It is therefore anticipated that LDT will provide a useful additional lever to support the Welsh Government's policies, including the pursuit of its ambitious goal of zero waste. This will assist in reducing the impact on the environment and climate change and will in turn improve the quality of life and life expectancy of children and young people.

Thirdly, implementing the replacement tax will mitigate against the potential risk of waste tourism and any consequences for Welsh communities, children and young people.

Finally, the introduction of the replacement tax and the ability of the Welsh Ministers to set LDT tax rates in secondary legislation could be viewed as a tool to positively influence the waste industry and thereby boost the economy. The Welsh Government recognises that businesses require long-term stability and certainty on which to base their business plans and investments. The Welsh Government recognises stakeholders' views on the need for consistency in this area. An announcement on tax rates is likely to be made in autumn 2017, ahead of the introduction of LDT in April 2018. LDT in supporting a strong economy for business people and communities in Wales has the potential to strengthen the conditions that will enable businesses to create jobs and sustainable economic growth. This will in turn help tackle poverty, including child poverty; and provide stability and certainty to taxpayers.

## ***Negative Impacts***

No direct negative impacts have been identified as a result of this Bill. There are potential indirect impacts if future tax rates set for Wales lead to a reduced financial incentive for continued diversion of waste from landfill; and greater use of other forms of disposal of waste in line with the waste management hierarchy structure (as set out in the EU Waste Framework Directive) as a result of the potential environmental and waste tourism implications; and reduced revenue for public service delivery.

LDT tax rates are anticipated to be announced in autumn 2017 and set through secondary legislation ahead of LDT going live in Wales in April 2018. It is anticipated that a separate impact assessment on the impact for children and young people will be undertaken at that time.

## **Step 3: How does your piece of work support and promote children's rights?**

The proposals within this Bill have the potential to indirectly positively affect many of the articles within the UNCRC. This includes four articles that are given special emphasis within the UN Convention known as 'general principles'. These rights are the bedrock for securing the additional rights in the UN Convention:

- that all the rights guaranteed by the UNCRC must be available to all children without discrimination of any kind (Article 2); that the best interests of the child must be a primary consideration in all actions concerning children (Article 3);
- that every child has the right to life, survival and development (Article 6);
- that the child's view must be considered and taken into account in all matters affecting him or her (Article 12); and

- that children and young people should get financial support from the State when their parents or guardians are unable to provide them with a good enough standard of living by themselves, (Article 26).

In addition the proposals of the Bill supports Article 24 of the UNCRC that children have the right to good quality health care and to clean water, nutritious food and a clean environment so that they will stay healthy.

Whilst the Bill itself does not directly seek to further these rights, tax revenues from disposals to landfill in Wales from April 2018 may – as is the case at the moment - be used to fund schools and hospitals and other services, a number of which will be accessed more frequently by children and young people than by adults. In addition, LDT seeks to alter the balance of incentives to encourage the diversion of waste from landfill and encourage re-use, recycling and recovery of waste. This will support the Welsh Government's waste policies and the protection of the future environment for Welsh communities and their children and young people.

It is also recognised that WRA, as the body that will be responsible for the collection and management of taxes in Wales, including LDT from April 2018, has an indirect role in relation to improving services for children and young people. Whilst the TCMA does not itself require it, it is envisaged that the WRA would seek to uphold this role when undertaking the responsibilities including:

- Written correspondence;
- Telephone communications;
- Public meetings in Wales;
- Publicity campaigns, exhibitions and advertising;
- Publications and web sites; and
- Forms and associated explanatory material.

These are largely operational decisions for the WRA and as such are likely to be subject to separate impact assessment on the rights of children and young people.

#### **Step 4: Advising the Minister and Ministerial decision**

This Children's Rights Impact Assessment is evidence of consideration of the UNCRC in relation to the Bill. It will be necessary to review and update accordingly over the progress of the Bill's development.

#### **Step 5: Recording and communicating the outcome**

This Children's Rights Impact Assessment is stored on the Welsh Government's record management system and published to the Welsh Government website for public access, and to assist the National Assembly for Wales with its scrutiny of this Bill.

This is a live document and has been updated during the development of the policy and Bill. This version reflects the content of the Bill as introduced into the Assembly on 28 November 2016.

#### **Step 6: Revisiting the piece of work as and when needed**

As highlighted above, this is a live document and has been updated during the development of the Bill policy. This version reflects the content of the Bill as introduced into the Assembly on 28 November 2016.

It will also be assessed and updated to reflect any changes following any amendments made to the Bill at Stage 2 and Stage 3 of the National Assembly for Wales' legislative scrutiny process and as and when relevant during the implementation of this Bill, once it is enacted.

### Budgets

<b>Does the piece of work have any associated allocation of budget?</b>	<b>NO</b>
<b>Please give any details:</b>	

### Monitoring & Review

<b>Do we need to monitor / review the proposal?</b>	<b>Yes</b>
<b>If applicable: set the review date</b>	<b>May 2017</b>

# Sustainable Development Impact Assessment

## Landfill Disposals Tax (Wales) Bill

### Introduction

1. The central organising principle of the Welsh Government is sustainable development: “sustainable development means enhancing the economic, social and environmental well-being of people and communities, achieving a long term better quality of life for our own and future generations in ways which promote social justice and equality of opportunity”. The Landfill Disposals Tax (“LDT”) (Wales) Bill (“the Bill”) seeks to promote this principle by introducing LDT, a tax on disposals of waste by way of landfill, as a replacement tax following the disapplication of Landfill Tax (“LFT”) in Wales.

### Policy Background

2. Landfill Tax was introduced in 1996 as a means of influencing positive environmental behavioural change  

‘...to ensure that landfill costs reflect environmental impact thereby encouraging business and consumers, in a cost effective and non-regulatory manner, to produce less waste; to recover value from more of the waste that is produced; and to dispose of less waste in landfill sites’<sup>6</sup>.
3. It was the UK’s first tax with an explicit environmental purpose. It embraced the philosophy that ‘the polluter should pay’ with the then Chancellor stating that:  

*“I want to raise tax on polluters to make producers aware of the true costs of their activities”.*
4. HMRC documentation<sup>7</sup> setting out the rationale for Landfill Tax explains that the Government felt that it was important that disposal costs reflected some of the environmental impact of landfill, such as the damage caused by the generation of methane (which contributes to global warming), pollution of groundwater, and the nuisance to local residents. Moreover, at this time many waste producers did not consider the possibility of minimising waste production in the first place or recovering value from that which they produced for example through recycling. There was substantial scope for businesses to adopt better waste management practices - and the introduction of the tax provided a further incentive for them to do so.
5. The introduction of the tax followed several publications and reports; these included the UK Government’s White Paper ‘A common inheritance’ in 1992

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<sup>6</sup> UK Waste Strategy (DoE and WO 1995:cited in ECOTEC, 2001)

<sup>7</sup> HMRC Staff Guidance Manual LFT1040 *Rationale for Landfill Tax*

which recognised that a change was necessary in the way both industry and householders disposed of their waste [i.e. by landfill]; a report from the Royal Commission on Environmental Pollution in 1993 recommended that a levy be applied to all waste deposited in landfill sites and the UK Government's White paper on waste policy in 1995 noting the negative externalities of landfill.

6. Since its introduction in 1996 the standard rate of Landfill Tax has risen from £7/tonne to £84.40/tonne in 2016<sup>8</sup>. During this time the amount of waste disposed of at landfill sites has significantly reduced whilst there has been a corresponding increase in recycling. In Wales, the total tonnage of waste landfilled fell by 52% between 2001 and 2013<sup>9</sup>. This is illustrative of the success of Landfill Tax as a policy instrument.
7. In 2014 the UK Government announced tax rates would be maintained in real terms (by the rate of inflation as measured by the Retail Price Index). Stakeholders have commented that the standard rate of Landfill Tax has now reached an optimum level where landfilling these materials is the most expensive, and therefore least attractive, means of waste disposal.
8. In preparing for the Bill, an analysis of existing LfT legislation and Scottish Landfill Tax ("SLfT") legislation has been undertaken. Like LfT, LDT seeks to alter the balance of incentives to encourage the diversion of waste from landfill and greater prevention, recycling, reuse and recovery of waste. The Welsh Government has considered the views of stakeholders and agrees that LDT should, where possible, be consistent with LfT, whilst taking the opportunity to clarify, update and refine the legislation to reflect current practices and Welsh circumstances. It is anticipated that this will provide certainty and stability for taxpayers and the wider waste industry. It is expected that taxpayers will pay LDT to the Welsh Revenue Authority (WRA) from April 2018.
9. LDT tax rates will be announced by the Welsh Government closer to the date when LDT is devolved to Wales. The Welsh Government recognises stakeholders' views regarding the importance of consistency with the rest of the UK to mitigate against the risk a differential tax rate between neighbouring countries creating waste tourism where it is more economically beneficial for waste carriers to travel further across country borders to dispose of waste. The majority of landfill sites in Wales (and the Welsh population) are within 50 miles of the England/Wales border. There are even more landfill sites within 50 miles of the border on the English side. Many landfill sites in the north-east and south-east of Wales are much closer than this to sites in England. Analysis of haulage rates suggests that a relatively small differential of less than £10 in rates between Wales and England could introduce a significant financial incentive for waste tourism.

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<sup>8</sup> The lower tax rate was £2/tonne when the tax was introduced in 1996 and rose to £2.70/tonne in April 2017.

<sup>9</sup> Source of information: Natural Resources Wales

10. The success of Landfill Tax is likely to result in reducing revenues over future years until eventually a ‘tipping point’ is reached when the cost of administering the tax is higher than the revenue recovered. It is anticipated that incineration and other alternative forms of waste disposal (for example increased recycling and reuse) will render LDT revenues marginal over coming decades. Likewise, the number of landfill sites in Wales is reducing and is expected to be fewer than 10 by 2020 (down from 29 in 2014). Consequently, there are other important issues to focus on going forward, including the negative externalities of landfill tax such as illegal waste sites.
11. Not introducing a replacement tax would however encourage negative environmental behaviours. Therefore despite the diminishing nature of the tax it is important that a replacement tax is introduced in Wales to drive positive environmental behaviours and support the Welsh Government’s goal of zero waste.
12. Further, not introducing a replacement tax in Wales would likely trigger waste tourism. There would also be wellbeing and environmental impacts for communities, for example, from increased disruption for residents near landfill sites and waste transfer stations; increasing the carbon footprint of waste disposal and an increase in hazardous waste travelling further distances on major roads and through residential areas and growing pressure on Wales’ remaining landfill sites with potential calls for new landfill sites to be developed.
13. In spring 2015 a consultation *Developing a Landfill Disposals Tax*<sup>10</sup> was published setting out the policy context of this Bill. In further developing the policy and establishing LDT to meet the needs and circumstances of Wales, the Welsh Government has drawn on the responses to the consultation, a summary of which was published in September 2015<sup>11</sup>.
14. In developing LDT for Wales, the Welsh Government has applied the following principles in the development of devolved tax policy and legislation:
  - be fair to businesses and individuals who pay them;
  - be simple, with clear rules which seek to minimise compliance and administration costs;
  - support public services, growth and jobs that in turn help tackle poverty; and
  - provide stability and certainty for tax payers.
15. In preparing this legislation the Welsh Government has considered the well-being goals as set out in the Well-being and Future Generations Act 2015. The

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<sup>10</sup> *Developing a Landfill Disposals Tax* Consultation (24 February – 19 May 2015) available at: <http://gov.wales/consultations/finance/landfill-disposals-tax/?lang=en>

<sup>11</sup> *Developing a Landfill Disposals Tax Consultation - Summary of Responses* (September 2015) available at: <http://gov.wales/consultations/finance/landfill-disposals-tax/?lang=en>

Waste Policy of the Welsh Government promotes these well-being goals and the Bill supports those policies. By ensuring that a replacement to the existing LfT is introduced in Wales the Welsh Government will continue to meet its waste policies which will assist in safeguarding the environment for future generations. In addition it ensures that the provision of public services in Wales can continue to receive the benefit of the revenues currently raised by LfT, thereby having a positive impact on communities in Wales.

16. LDT seeks to alter the balance of incentives to encourage the diversion of waste to landfill and greater recycling, reuse and recovery of waste in line with the waste hierarchy. Maintaining a tax on disposals of waste by way of landfill following the switch off of the existing LfT in April 2018 will assist in ensuring that landfill is the least cost effective method of disposing of waste. It is anticipated that this will encourage investment in alternative environmentally friendly technologies for the disposal of waste. Maintaining consistency with the existing tax regimes in both England and Scotland will provide certainty to taxpayer (the landfill site operator) and the wider waste industry who will have confidence to make long term investment plans. This will encourage growth in the economy including jobs growth in Wales and have a positive impact on those areas. In addition this will have a positive impact on cross border economies.
17. There has been significant external stakeholder engagement both through formal consultation and regular meetings throughout the policy development process, and on the LDT legislative proposals, including workshops across Wales during the consultation process on LDT legislative proposals in 2015. These stakeholders included, those businesses (or their representatives) who are likely to be impacted by the Bill. These businesses are largely in favour of the proposals, welcoming the LDT approach to remain broadly consistent with the existing LfT arrangements.
18. As mentioned above, the tax will be decreasing in nature as less waste is disposed of by way of landfill. This will further support Welsh Government efforts to safeguard the environment and promote climate change. It will also have a positive impact of the health and well being of communities in close proximity to existing landfill sites. Responses to the spring 2015 consultation were received from Wales Council for Voluntary Action, the Bevan Foundation and other third sector organisations. These organisations broadly supported proposals for a replacement tax, but emphasised the need to allocate a proportion of LDT revenue to support community wellbeing initiatives that have an environmental focus and will include biodiversity and waste minimisation projects (as landfill sites can have a disproportionate impact on communities). It is intended that this should be achieved through a LDT Communities Scheme (LDT CS) which will be set out in policy.
19. The Bill proposes to extend the scope of the existing LfT legislation to include charging LDT on unauthorised disposals of waste. This is likely to have a positive impact on the communities that live near illegal waste sites. These illegal sites often operate without the relevant infrastructure and safeguards in place which could impact on the health of nearby communities. Currently the financial

benefit of operating these sites far outweighs the risk of being caught. The WRA will have the power to collect the tax revenue generated from these illegal sites, accordingly there is a much higher financial risk for those involved in illegal waste activity. It is likely to deter any further illegal waste site from being established and deter current sites from continuing to trade in without the relevant environmental permits being in place.

20. One of the features of LfT system is site restoration whereby, a void that has previously been used for the landfilling of waste is restored in accordance to specific criteria. This enhances a bio diverse natural environment.
21. Overall the Bill supports the Welsh Government's principle of sustainable development and that contained in the Well-being of Future Generations Act 2015 by having a positive impact on Welsh communities' health and wellbeing, the environment and growth in the economy.

## **Adnodd Sgrinio Prawfesur Gwledig**

Hwn yw'r cam cyntaf i nodi a oes angen ichi gyflawni Rhestr Gyfeirio Prawfesur Gwledig.

<b>Teitl y Polisi/ Rhaglen/ Menter</b>	<b>Treth Gwarediadau Tirlenwi</b>
<b>Is-adran/Adran</b>	<b>Trysorlys</b>
<b>Enw'r cyswllt:</b>	<b>Y Tîm Treth Gwarediadau Tirlenwi</b>
<b>Teitl y Swydd:</b>	<b>Rheolwr Prosiect Treth Gwarediadau Tirlenwi</b>
<b>Dyddiad yr adolygiad (i'w gyflawni gan y Tîm Prawfesur Gwledig)</b>	

## **Adnodd Sgrinio Prawfesur Gwledig**

1. A yw eich polisi'n berthnasol i unigolion, busnesau neu gymunedau gwledig?  
**Os nad yw'n berthnasol, nodwch y rhesymau pam:**

Ydy.

Rydym yn datblygu cynllun i ddisodli'r Dreth Dirlenwi pan gaiff ei datganoli i Gymru ym mis Ebrill 2018. Telir y Dreth Dirlenwi gan weithredwyr safleoedd tirlenwi sy'n trosglwyddo'r costau hyn i gludwyr gwastraff ac yna i fusnesau/llywodraeth leol trwy eu ffi glwyd.

Ar hyn o bryd mae 25 o safleoedd tirlenwi a 20 o weithredwyr yng Nghymru; mae nifer o'r rhain wedi eu lleoli mewn ardaloedd gwledig.

### **Os ydy:**

- a) A yw'n bosibl y gallai'r polisi gael effaith negyddol ar ardaloedd a chymunedau gwledig? Defnyddiwch y rhestr gyfeirio prawfesur gwledig ar y Fewnryd.
- b) A yw'n bosibl y gallai'r polisi gael effaith gadarnhaol ar ardaloedd a chymunedau gwledig? Esboniwch sut:

Datblygwyd cynllun ymgysylltu â rhanddeiliaid ar gyfer y prosiect hwn, a ddefnyddiwyd i ymgynghori ag amrywiaeth o randdeiliaid, gan gynnwys Ffederasiwn y Busnesau Bach, Cymdeithas y Tirfeddianwyr Gwledig, Undebau Ffermio, yr Ymddiriedolaeth Genedlaethol a Chymdeithas Llywodraeth Leol Cymru.

Effaith Negyddol: Nac oes

Effaith Bositif: Oes

Rydym wedi penderfynu bod nifer o feysydd lle mae rhinwedd i gynnal cysondeb â threfniadau presennol er mwyn rhoi sefydlogrwydd a sicrwydd i'r diwydiant gwastraff.

Rydym yn cynnig y dylai un maes fod yn wahanol i'r Dreth Dirlenwi bresennol, a hynny drwy ymestyn cwmpas y dreth er mwyn codi Treth Gwarediadau Tirlenwi ar wastraff a waredir heb awdurdod. Gall safleoedd gwastraff sydd heb eu hawdurdodi achosi pryderon iechyd ac amgylcheddol i'n cymunedau gwledig, yn ogystal â bod yn ddiolwg. Bydd y cynnig hwn yn golygu ataliad ariannol ychwanegol i'r weithred hon, a bydd hyn yn effeithio'n bositif ar gymunedau gwledig lle mae'r gweithgarwch hwn yn digwydd.

Pe na bai treth amgen ar warediadau trwy ddefnyddio safleoedd tirlenwi yn cael ei chyflwyno yng Nghymru, byddai anfon gwastraff i safleoedd tirlenwi yn golygu'r dewis rhataf i reoli gwastraff. Byddai hyn yn effeithio'n sylweddol ar yr amgylchedd ac yn effeithio ar y system rheoli gwastraff yng Nghymru. Gallai hyn hefyd effeithio'n andwyol ar gymunedau gwledig sydd wedi eu lleoli ger safleoedd tirlenwi a gorsafedd trosglwyddo gwastraff oherwydd byddai mwy o darfu arnynt a mwy o wastraff yn cael ei gludo am bellteroedd pellach ar y ffyrdd a thrwy ardaloedd gwledig. Hefyd, gallai'r pwysau cynyddol ar yr ychydig o safleoedd tirlenwi sy'n dal i fod ar gael arwain at yr angen i ddatblygu safleoedd tirlenwi newydd, a hynny o bosibl mewn ardaloedd gwledig. Felly, mae disgwyl y bydd y Dreth Gwarediadau Tirlenwi yn cael effaith gadarnhaol ar gymunedau gwledig, gan gynnwys drwy sefydlu Cynllun Cymunedau y Dreth Gwarediadau Tirlenwi a fydd yn cefnogi prosiectau bioamrywiaeth, lleihau gwastraff a phrosiectau eraill i wella'r amgylchedd a'r gymdeithas mewn ardaloedd y mae gwaredu gwastraff i safleoedd tirlenwi yn effeithio arnynt.

Nid oes disgwyl i'r dreth ei hun effeithio'n andwyol ar y gymuned gwledig. Fodd bynnag, bydd casglu a rheoli'r dreth yn gyfrifoldeb i Awdurdod Refeniw Cymru (y WRA) a sefydlwyd gan Ddeddf Casglu a Rheoli Trethi (Cymru) 2016; a gallai dull 'digidol yn bennaf' – os caiff ei fabwysiadu gan y WRA – gael effaith ar ardaloedd gwledig lle mae cysylltiad gwan â'r rhyngwydd. I liniaru hyn, bydd y WRA, fel rhan o ddatblygu ei lwyfan digidol, yn gofyn am farn gweithredwyr safleoedd tirlenwi sydd wedi eu lleoli mewn lleoliadau gwledig, er mwyn deall

unrhyw heriau o ran y rhyngrwyd/band eang cyn penderfynu'n derfynol ar ei ddull o weithredu.

Cwblhawyd asesiad effaith ar wahân yn yr iaith Gymraeg ar gyfer y Dreth Gwarediadau Tirlenwi; cymeradwywyd hyn gan yr Uned Gymraeg a Thîm Safonau'r Gymraeg. Er nad oes effaith uniongyrchol ar y Gymraeg yn sgil y Bil

hwn, mae'n disgrifio cysylltiadau agos â Deddf Casglu a Rheoli Trethi (Cymru) 2016, sy'n nodi'r drefn lywodraethol ar gyfer sut y caiff trethi datganoledig eu casglu a'u rheoli yng Nghymru, ac mae'n darparu'r pwerau i sefydlu'r WRA er mwyn cyflawni'r swyddogaeth hon. Mae buddion datganoli'r Dreth Dirlenwi, felly, yn ymwneud â chynnig gwasanaeth dwyieithog i weithredwyr safleoedd tirlenwi. Bydd y WRA, fel corff sy'n gweithredu yng Nghymru, yn atebol i Safonau'r Gymraeg ac felly yn sicrhau darpariaeth iaith gydradd yn y gwasanaethau y mae'n eu cyflenwi. Bydd hyn yn galluogi gweithredwyr safleoedd tirlenwi yng Nghymru i gael gafaél ar wasanaethau dwyieithog yn fwy effeithlon nag ar hyn o bryd.

Bydd y Dreth Gwarediadau Tirlenwi, fel yn achos y Dreth Dirlenwi, yn dreth ymddygiad amgylcheddol, a'i nod fydd dargyfeirio gwastraff oddi wrth safleoedd tirlenwi tuag at ailgylchu, adfer ac aildddefnyddio. Yn hyn o beth, bydd llwyddo yn golygu y bydd y gwastraff a gaiff ei anfon i safleoedd tirlenwi yn parhau i ostwng, ac felly bydd nifer y safleoedd tirlenwi yng Nghymru yn gostwng. Yn yr un modd, ochr yn ochr â hyn disgwylir twf mewn meysydd eraill o'r diwydiant rheoli gwastraff sy'n ymwneud ag aildddefnyddio, ailgylchu ac adfer.