



Llywodraeth Cymru
Welsh Government

WRITTEN STATEMENT BY THE WELSH GOVERNMENT

TITLE Consultation on proposals for Landfill Disposals Tax
DATE 4 February 2015
BY Jane Hutt, Minister for Finance and Government Business

The Wales Act 2014, which was recently passed by Parliament, provides Wales with new tax and borrowing powers. As part of this package of fiscal measures, Landfill Tax will be devolved to Wales from April 2018. The Welsh Government propose replacing this tax with Landfill Disposals Tax (LDT)

I am pleased to announce that I will be publishing a consultation on our proposals for LDT on 24 February 2015. This is the third consultation on proposals for Welsh taxes. Last year I consulted on the collection and management arrangements for our devolved taxes and next week I will publish a consultation on proposals for Land Transaction Tax to replace Stamp Duty Land Tax in Wales.

The consultation will be open and wide-ranging, providing a real opportunity for the people of Wales to be able to influence important aspects of LDT at this early stage of development. The tax should also be consistent with the principles on Welsh taxes which I have previously set out, which will look to create a tax that is:

- Fair to the businesses and individuals who pay them;
- Simple, with clear rules, aiming to minimise compliance and administration costs;
- Support growth and jobs, and in turn will help tackle poverty; and
- Provides stability and certainty for taxpayers.

This is an important development in the National Assembly's powers and I look forward to receiving your views on how we should develop this tax to meet the needs of Wales.