

Open consultation: The Devolution of Landfill Tax (Wales) Order 2018

Landfill Tax is to be devolved to Wales in April 2018. Landfill Tax will no longer apply to disposals of waste in Wales. The Welsh Government will introduce Landfill Disposals Tax which will replace Landfill Tax in Wales.

HM Revenue and Customs has published draft legislation, together with a draft explanatory memorandum, for an 4 week period of consultation which will close on 4 January 2018. Find out more in the tax information and impact note [Devolution of Landfill Tax to Wales and the 2 year transitional period for the Landfill Communities Fund](#)

The draft legislation introduces the changes needed to make sure that Landfill Tax is paid on all disposals up until 31 March 2018, even if it would normally be accounted for at a later date. This will allow LCF funds to continue being spent on projects in Wales for a 2 year transitional period following devolution.