

Policy paper: Devolution of Landfill Tax to Wales and the 2 year transitional period for the Landfill Communities Fund

Landfill Tax will be devolved to Wales from 1 April 2018 and the LCF in Wales will close. Environmental bodies may hold unspent funds from contributions by landfill operators located throughout England, Northern Ireland and Wales.

Ministers decided that there should be a 2 year transition period, from 1 April 2018 until 31 March 2020, during which these unspent funds can be spent on projects located in England, Northern Ireland and Wales.