

## Agenda – Y Pwyllgor Cyllid

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Lleoliad:	I gael rhagor o wybodaeth cysylltwch a:
Ystafell Bwyllgora 1 – Y Senedd	Bethan Davies
Dyddiad: Dydd Iau, 19 Ionawr 2017	Clerc y Pwyllgor
Amser: 09.15	0300 200 6372
	<a href="mailto:SeneddCyllid@cynulliad.cymru">SeneddCyllid@cynulliad.cymru</a>

### 1 Cyflwyniad, ymddiheuriadau, dirprwyon a datgan buddiannau

(09.15)

### 2 Papur(au) i'w nodi

(09.15)

(Tudalennau 1 – 3)

Llythyr gan y Llywydd at y Cadeirydd – Senedd@Casnewydd – 13 Ionawr 2017

(Tudalennau 4 – 5)

### 3 Bil lechyd y Cyhoedd (Cymru): Sesiwn dystiolaeth

(09.15)

(Tudalennau 6 – 27)

Rebecca Evans AC, Gweinidog lechyd y Cyhoedd a Gwasanaethau Cymdeithasol

Chris Tudor-Smith – Uwch Swyddog Cyfrifol, Llywodraeth Cymru

Rhodri Jones – Rheolwr y Bil, Llywodraeth Cymru

[Bil lechyd y Cyhoedd \(Cymru\)](#)

[Memorandwm esboniadol](#)

### 4 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd am weddill y cyfarfod ar gyfer yr eitemau a ganlyn:

(10.15)

Eitemau 5 a 9–12.

### 5 Bil lechyd y Cyhoedd (Cymru): Trafod y dystiolaeth

(10.15)



Cynulliad  
Cenedlaethol  
Cymru

National  
Assembly for  
Wales

**10.30–10.45 Egwyl**

**6 Y Bil Treth Gwarediadau Tirlenwi (Cymru): Sesiwn dystiolaeth 3**

(10.45)

(Tudalennau 28 – 53)

Brian Mayne, Ricardo Energy & Environment, Cyfarwyddwr Rhanbarthol Cymru – Effeithlonrwydd Adnoddau a Rheoli Gwastraff, Sefydliad Siartredig Rheoli Gwastraff

Robert Little, Cyfarwyddwr Masnachol, MSS Group Ltd, Sefydliad Siartredig Rheoli Gwastraff

Lee Marshall, Prif Swyddog Gweithredol, Pwyllgor Ymgynghorol Ailgylchu Awdurdodau Lleol

Papur 1 – Sefydliad Siartredig Rheoli Gwastraff – tystiolaeth ysgrifenedig

Papur 2 – Pwyllgor Ymgynghorol Ailgylchi Awdurdodau Lleol – tystiolaeth ysgrifenedig

**7 Y Bil Treth Gwarediadau Tirlenwi (Cymru): Sesiwn dystiolaeth 4**

(11.45)

(Tudalennau 54 – 77)

Clare McCallan, Rheolwr y Prosiect Treth Gwarediadau Tirlenwi, Cyfoeth Naturiol Cymru

Becky Favager, Rheolwr Gwastraff ac Adnoddau – Cyfarwyddiaeth Tystiolaeth, Polisi a Thrwyddedu, Cyfoeth Naturiol Cymru

Papur 3 – Cyfoeth Naturiol Cymru – tystiolaeth ysgrifenedig

**12:45 – 13:45 Cinio**

**8 Y Bil Treth Gwarediadau Tirlenwi (Cymru): Sesiwn dystiolaeth 5**

(13.45)

(Tudalennau 78 – 114)

Kim Gutteridge, Pennaeth Grantiau, Codi Arian Mawr– Cynllunio a Datblygu, RSPB  
Dr Stephen Marsh–Smith, Afonydd Cymru  
Dr Patrick Bishop, Uwch Ddarlithydd, Coleg y Gyfraith a Throsedddeg, Prifysgol  
Abertawe, Cymdeithas Cyfraith Amgylcheddol y DU  
James Byrne, Rheolwr Tirweddau Byw, Ymddiriedolaethau Natur Cymru

Papur 4 – RSPB Cymru – tystiolaeth ysgrifenedig

Papur 5 – Afonydd Cymru – tystiolaeth ysgrifenedig

Papur 6 – Cymdeithas Cyfraith Amgylcheddol y DU – tystiolaeth ysgrifenedig

Papur 7 – Ymddiriedolaethau Natur Cymru – tystiolaeth ysgrifenedig

## **9 Y Bil Treth Gwarediadau Tirlenwi (Cymru): Trafod y dystiolaeth** (14.45)

## **10 Gohebiaeth gydag Archwilydd Cyffredinol Cymru: Cyfoeth Naturiol Cymru** (15.00) (Tudalennau 115 – 118)

Papur 8 – Llythyr gan y Cadeirydd at Archwilydd Cyffredinol Cymru – 16 Rhagfyr  
2016

Papur 9 – Llythyr gan Archwilydd Cyffredinol Cymru at y Cadeirydd – 22 Rhagfyr  
2016

## **11 Y Bil Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig (Cymru): Trefn y broses drafod** (15.20) (Tudalennau 119 – 121)

Papur 10 – Y Bil Treth Trafodiadau Tir a Gwrthweithio Osgoi Trethi Datganoledig  
(Cymru) – Trefn y broses drafod

## **12 Goblygiadau ariannol y Bil Anghenion Dysgu Ychwanegol a'r Tribiwnlys Addysg (Cymru)**

(15.30)

(Tudalennau 122 – 135)

Papur 11 – Craffu Ariannol ar y Bil Anghenion Dysgu Ychwanegol a'r Tribiwnlys Addysg (Cymru)

## Cofnodion cryno – Y Pwyllgor Cyllid

Lleoliad:

Gellir gwyllo'r cyfarfod ar [Senedd TV](http://senedd.tv/cy/3874) yn:

Ystafell Bwyllgora 4 – Tŷ Hywel

<http://senedd.tv/cy/3874>

Dyddiad: Dydd Mercher, 11 Ionawr 2017

Amser: 09.01 – 12.31

### Yn bresennol

Categori	Enwau
Aelodau'r Cynulliad:	<p>Simon Thomas AC (Cadeirydd)</p> <p>Mike Hedges AC</p> <p>David Rees AC</p> <p>Nick Ramsay AC</p> <p>Mark Reckless AC</p> <p>Daniel Greenberg</p>
Tystion:	<p>Tara King, Cyngor Caerdydd</p> <p>Dr Tim Peppin, Cymdeithas Llywodraeth Leol Cymru</p> <p>Mark Drakeford AC, Ysgrifennydd y Cabinet dros Gyllid a Llywodraeth Leol</p> <p>Andrew Jeffreys, Dirprwy Gyfarwyddwr, Buddsoddi Cyfalaf Strategol, Llywodraeth Cymru</p> <p>Ed Sherriff, Llywodraeth Cymru</p>
Staff y Pwyllgor:	<p>Bethan Davies (Clerc)</p> <p>Georgina Owen (Dirprwy Clerc)</p> <p>Gemma Gifford (Dirprwy Clerc)</p> <p>Martin Jennings (Ymchwilydd)</p>



	Helen Jones (Ymchwilydd) Katie Wyatt (Cynghorydd Cyfreithiol)
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# **1 Cyflwyniad, ymddiheuriadau, dirprwyon a datgan buddiannau**

- 1.1 Croesawodd y Cadeirydd yr Aelodau i'r cyfarfod.
- 1.2 Cafwyd ymddiheuriadau gan Steffan Lewis AC ac Eluned Morgan AC.

# **2 Papur(au) i'w nodi**

- 2.1 Cafodd y papurau eu nodi.

# **3 Fframwaith Cyllidol: Sesiwn dystiolaeth gydag Ysgrifennydd y Cabinet**

- 3.1 Cafodd y Pwyllgor dystiolaeth gan Mark Drakeford AC, Andrew Jeffreys ac Ed Sherriff ar y Fframwaith Cyllidol.

# **4 Y Bil Treth Gwarediadau Tirlenwi (Cymru): Sesiwn dystiolaeth 2**

- 4.1 Cafodd y Pwyllgor dystiolaeth gan Gymdeithas Llywodraeth Leol Cymru a Chyngor Caerdydd.

# **5 Cynnig o dan Reol Sefydlog 17.42 i benderfynu gwahardd y cyhoedd o weddill y cyfarfod**

- 5.1 Derbyniwyd y cynnig.

# **6 Y Bil Treth Gwarediadau Tirlenwi (Cymru): Sesiwn anffurfiol**

6.1 Cynhaliodd y Pwyllgor sesiwn anffurfiol gyda Daniel Greenberg, bargyfreithiwr sy'n arbenigo mewn deddfwriaeth.



**Elin Jones AC, Llywydd**

Cynulliad Cenedlaethol Cymru

**Elin Jones AM, Presiding Officer**

National Assembly for Wales

Cadeiryddion y Pwyllgorau  
Cynulliad Cenedlaethol Cymru  
Bae Caerdydd  
CF99 1NA

Eich cyf:  
Ein cyf: EJ/GH

13 Ionawr 2017

### Annwyl Gadeirydd

Yn 2015, trefnwyd cyfres o ddigwyddiadau allgymorth yn Wrecsam ac Abertawe, gyda'r nod o fynd â gwaith y Cynulliad at bobl Cymru. Y rheswm i ni ddewis Wrecsam ac Abertawe oedd oherwydd bod y niferoedd a bleidleisiodd yn y ddwy ardal yn arbennig o isel yn etholiad y Cynulliad yn 2011.

Fel rhan o fentrau Senedd@Wrecsam a Senedd@Abertawe, cyflwynodd staff raglen gynhwysfawr o ddigwyddiadau, ymweliadau a gweithdai a lwyddodd i ymgysylltu â mwy na 5000 o bobl ynghylch gwaith y Cynulliad. Hefyd, llwyddwyd i feithrin cysylltiadau gwaith newydd â mudiadau lleol allweddol a'r cyfryngau, a roddodd sylw i'r digwyddiadau a gynhaliwyd.

Er mwyn cynnal y momentwm yn sgil ein hymweliadau â Wrecsam ac Abertawe, ac adeiladu ar y gwersi a ddysgwyd, rwy'n awyddus i drefnu digwyddiad Senedd@ arall yn ystod yr wythnos yn cychwyn ar 20 Mawrth 2017. I barhau â'n taith o amgylch cymunedau Cymru, rydym wedi dewis Casnewydd fel lleoliad menter nesaf Senedd@.

Un o ganfyddiadau'r gwerthusiadau o fentrau blaenorol Senedd@ oedd yr angen i alluogi pwyllgorau i ystyried eu cyfraniad posibl yn gynnar yn y broses gynllunio. Felly, rwy'n gwahodd awgrymiadau gan eich pwyllgor ynghylch sut y gallwch gyfrannu at Senedd@Casnewydd.

### Cynulliad Cenedlaethol Cymru

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**Elin Jones AC, Llywydd**

Cynulliad Cenedlaethol Cymru

**Elin Jones AM, Presiding Officer**

National Assembly for Wales

Yn ystod mentrau blaenorol Senedd@, cynhaliodd pwyllgorau gyfarfodydd ffurfiol yn y gymuned, gan gymryd y cyfle i annog pobl i ymwneud â'u gwaith. Bydd Senedd@Casnewydd yn gyfle gwych i'ch pwyllgor godi ei broffil a meithrin perthynas waith newydd â llawer o fudiadau a chyfryngau lleol.

Os bydd angen rhagor o wybodaeth arnoch, cysylltwch â Geraint Huxtable ar 0300 200 6277 neu: [Geraint.Huxtable@Cynulliad.Cymru](mailto:Geraint.Huxtable@Cynulliad.Cymru).

Diolch ymlaen llaw am eich cydweithrediad.

Yn gywir

Elin Jones AC  
Llywydd

Mae cyfyngiadau ar y ddogfen hon

### **Consultation on the Landfill Disposals Tax (Wales) Bill**

The Chartered Institution of Wastes Management (CIWM) is the professional body which represents over 6,000 waste and resources management professionals, predominantly in the UK but also overseas. The CIWM sets the professional standards for individuals working in the waste and resources management industry and has various grades of membership determined by education, qualification and experience.

CIWM is recognised as the foremost professional body representing the complete spectrum of the waste and resources management industry. This gives the Institution the widest possible view and, perhaps more pertinently, an objective rather than partial view, given that our goal is for improvement in the management of all wastes and resources.

The Cymru Wales Centre Council of the Chartered Institution of Wastes Management welcomes the opportunity of contributing to the above Consultation and is supportive of the National Assembly devolving landfill tax to the country.

### **Any potential barriers to the implementation of these provisions and whether the Bill takes account of them;**

The bill appears to be comprehensive and takes account of the majority of any barriers to implementation with the following exceptions;

- The bill does not contain any detail in respect of the potential for double payment in respect of materials that have been deposited at a place that is not, and does not form part of, an authorised landfill site where the tax is paid by the relevant person and is subsequently removed for disposal at an authorised landfill site. The Explanatory Memorandum sets out that this is a deliberate effect

### **Whether there are any unintended consequences arising from the Bill**

Unintended consequences are not immediately apparent but there does remain potential for this in respect of regulation under this bill.

### **The financial implications of the Bill (as set out in Chapter 6 of the Explanatory Memorandum);**

The financial implications appear to have been fully accounted for within the RIA.

### **The appropriateness of the powers in the Bill for Welsh Ministers to make subordinate legislation (as set out in Chapter 5 of the Explanatory Memorandum);**

The powers set out appear appropriate.

### **Whether the Welsh Government's principles for the development of devolved tax policy and legislation have been followed:**

**Be fair to businesses and individuals who pay them;**

**Be simple, with clear rules which seek to minimise compliance and administration costs;**

**Support growth and jobs that in turn help tackle poverty; and**

**Provide stability and certainty for taxpayers.**

In so far as the details within the bill provide these principles appear to have been complied with the exception of the impact of these proposals on landowners who have been subject to waste materials fly tipped on their land where they might be liable for landfill disposals tax even if they did not cause or knowingly permit the deposit. However, there will be further need for assessment of compliance with these principles in relation to the regulations under this bill.

### **The definition of a ‘taxable disposal’ and ‘qualifying materials’;**

We previously stated in our consultation submission that ‘If thresholds are to be specified then they need to be quantifiable and measurable. If this can’t be achieved then there is little point in considering setting a threshold to define any level for small quantity’ of non-qualifying waste in a load of qualifying material.

Non-homogeneous waste will be very difficult to sample and define whether the threshold has been exceeded or not. Introducing such a definition as ‘a small quantity’ will add costs to landfill operators and a further regulatory burden on both the operator and regulator. Therefore, any non-qualifying material in a load of material accepted for the lower rate should not be allowed and the higher rate applies, this would increase the incentive to properly sort wastes prior to disposal.’

There are situations where the requirement in section 16, requirement 3 which states that non-qualifying materials must not have been mixed deliberately for the purposes of disposal or in preparing the disposal may be difficult to achieve as a result of the processes within a waste transfer station. This is where fines result from the processes utilised which could be of an inert nature or could be of a biodegradable nature, but only chemical or biological analysis would determine the actual composition. These fines cause difficulties to regulators due to their ambiguous appearance and the desire of waste management facility operators for these materials to be regarded as lower tax rate and inert to enable a greater range of disposal opportunities and to reduce costs. This may be an issue with compliance with section 17 dependant on the content of the regulations provided for within this section, CIWM Cymru Wales is pleased that this issue will be resolved in forthcoming regulations. We also note that the definitions of qualifying materials and different rates of tax will be established through regulations with the need for Welsh Government to bear in mind the need for consistency across the Wales England boundary to avoid waste tourism and the community detriment that this would cause.

**The provisions on how the tax will be calculated including the taxable weight of material and the discount in respect of water content;**

These provisions appear comprehensive.

**The implementation of tax rates and whether these retain the flexibility to deal with subsequent changes at a Wales and UK level;**

The fact that the details in respect of these matters will be covered by regulations will provide the flexibility required.

**The proposed exemptions;**

The proposed exemptions are comprehensive in so far as they have been established; however, there may be scope to extend these in respect potential for double payment matter raised above.

**The proposed reliefs;**

The proposed reliefs are comprehensive; however, it is possible that the relief proposed for refilling former quarries might exclude many of the authorised landfill sites from payment of landfill disposal tax due to the fact that many of such sites were quarries and have conditions within the planning permission requiring the resultant void to be wholly or partially refilled. This matter should be examined to establish the impact of this issue.

**The inclusion of unauthorised disposals of waste at places other than authorised landfill sites;**

The inclusion of unauthorised deposits is supported; this will however require the Welsh Revenue Authority to work closely with Natural Resources Wales, it is noted that WRA will delegate compliance and enforcement functions to Natural Resources Wales. But the question remains on how this will work in practice and whether there will be any internal separation between the normal enforcement role of NRW with respect to unauthorised deposits and the WRA delegated role.

There is however an issue with respect of situations where the landowner did not knowingly cause or knowingly permit the deposit is to be treated as is to be treated as having knowingly permitted the disposal to be made for the purpose of the landfill disposals tax. This appears unfair and contrary to the Welsh Government's principles for the development of devolved tax policy.

**The inspection of premises for the purposes of ascertaining a person's liability to Land Disposals Tax and the sharing of information between the Welsh Revenue Authority, Natural Resources Wales and local authorities;**

There are significant powers proposed within this bill and the information sharing set out appears to be wholly to the benefit of the Welsh Revenue Authority there is no apparent sharing of information in respect of benefit to local authorities or Natural Resources Wales.

**The duties on taxpayers to make payments and pay penalties and interest in certain circumstances;**

These are clear in the bill.

**How companies, partnerships and unincorporated bodies are treated in terms of the provisions and responsibility for compliance; and** This section appears comprehensive.

**Establishing the Landfill Communities Scheme as a grant scheme rather than a tax credit and developing it outside of the Bill.**

We note that there is a paper published on Landfill Disposals Tax Communities Scheme and will respond on this in due course before the deadline of. 7 February

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Committee Clerk  
Finance Committee  
National Assembly for Wales  
Cardiff Bay  
CF99 1NA

9 January 2017

Dear Committee Members

**Landfill Disposals Tax (Wales) Bill Consultation**

Thank you for the opportunity to respond to this consultation. The LARAC response is contained below.

The responses below are sent on behalf of the Local Authority Recycling Advisory Committee (LARAC). LARAC is an association of around 75% of local authorities across England, Scotland, Wales and Northern Ireland. Members are waste management and recycling professionals who co-ordinate and operate waste management services. Membership is drawn from all types of authority including statutory Waste Collection (WCA), Waste Disposal (WDA) and Unitary Authorities.

Our response has been peer reviewed by members of LARAC's policy team and executive committee. LARAC members have also been invited to comment on the consultation through the members' discussion forum on our website. All contributions received have been considered in drafting the response below.

LARAC generally supports the proposal within the consultation. LARAC does however believe that the opportunity needs to be taken to reduce the tax burden on local authorities if Welsh local authorities are to have the economic resources to achieve their statutory recycling targets

If you have any queries on this response, then please contact me at [lee.marshall@larac.org.uk](mailto:lee.marshall@larac.org.uk) or on 01982 382 650.

Yours faithfully,

Lee Marshall  
LARAC Policy Team

## **Responses to Consultation Questions**

### **The general principles of the Bill and the need for legislation**

LARAC agrees that there is a need to ensure that Wales has suitable tax instruments in place for April 2018 when the current system of Landfill Tax is 'switched off'.

### **Any potential barriers to the implementation of these provisions and whether the Bill takes account of them**

LARAC does not believe there are any immediate barriers to the implementation of the Bill. As with most policy instruments, the success or otherwise, is often dependant on a suitable amount of resources being available to first implement and then deliver the desired outcomes of any Bill. LARAC believes that both the WRA and NRW will require additional and appropriately targeted resources in order that the desired environmental and financial outcomes of the Bill to be delivered.

### **Whether there are any unintended consequences arising from the Bill**

LARAC does not see any unintended consequences of the Bill as such. A possible consequence that is already known is that of cross border waste movements and this will need to be considered throughout the whole process of planning, implementing and delivering the Bill. LARAC supports the aim of Wales as a resource efficient nation and dealing with waste and resources holistically, but this should not restrict valid and appropriate cross border waste movements where it is efficient and effective to do so.

An ongoing consequence of the Bill is that local authorities will continue to contribute significantly to LDT revenues in Wales. Give that a stated aim of the Bill is to preserve funds for public services in Wales LARAC is disappointed that the opportunity has not been taken within the Bill to address this. LARAC believes there is the potential for a mechanism that reduces the tax level for household waste disposed of by local authorities and their agents and allows the tax saved to be reinvested directly into local authority waste and recycling services.

In 2015/16 there were 288,840 tonnes of household waste landfilled in Wales which at the current LDT rate means over £24 million lost to local authority services. This level of funding would assist local authorities in meeting the aspirations and targets with Towards Zero Waste. LARAC believes that the statutory nature of recycling targets in Wales is now a much bigger policy driver for local authorities than the LDT and as such a reduced rate for household waste will not stifle the excellent progress local authorities have made in increasing recycling rates to European leading levels. Indeed, it is likely to assist them if the savings in tax are hypothecated back to local authority recycling services. This means the value is not lost to public funds overall.

### **The financial implications of the Bill (as set out in Chapter 6 of the Explanatory Memorandum)**

LARAC believes that given the information available the financial implications that are contained within the Explanatory Memorandum are likely to be the best estimates that can be made. However, given that the estimated overall income from LDT revenues has recently



been revised downwards it would suggest that reviewing these estimates at regular intervals, perhaps smaller than would normally be expected, should be considered. At a time when the funds available for public services are decreasing LARAC would not want to see unrealistic estimates in relation to this Bill contribute to that position.

**The appropriateness of the powers in the Bill for Welsh Ministers to make subordinate legislation (as set out in Chapter 5 of the Explanatory Memorandum)**

LARAC would want to see suitable consultation undertaken before subordinate legislation is made. Where Welsh Government believe that a matter does not warrant wide consultation this should be notified to relevant stakeholders to enable them to make suitable representations. This is suggested with the intention of ensuring unintended consequences are minimised and not to make the introduction of subordinate legislation a more drawn out process.

The powers as outlined in the documents appear appropriate.

**Whether the Welsh Government's principles for the development of devolved tax policy and legislation have been followed**

- be fair to businesses and individuals who pay them;
- be simple, with clear rules which seek to minimise compliance and
- administration costs;
- support growth and jobs that in turn help tackle poverty; and
- provide stability and certainty for taxpayers.

LARAC would agree that the principles outlined above have been applied to this Bill within the constraints that the complexity of the subject allows. LARAC would reiterate the earlier point regarding the cost of landfill tax to local authorities and the opportunity to use the LDT as a means of directing public funds away from supporting landfills to supporting recycling collection and treatment infrastructure instead.

**The definition of a 'taxable disposal' and 'qualifying materials'**

LARAC supports the devolution of powers to the Welsh Government but would want to see these applied with consideration to other parts of the UK where appropriate. Therefore, any definitions applied in the Bill should consider the consequences to those impacted where it is different from definitions used in other parts of the UK. Where a change supports progress in Welsh Government waste policy without undue burdens to business, local authorities and other organisations then LARAC would support this.

**The provisions on how the tax will be calculated including the taxable weight of material and the discount in respect of water content**

LARAC agrees with the method of calculations outlined.

**The implementation of tax rates and whether these retain the flexibility to deal with subsequent changes at a Wales and UK level;**

As highlighted above LARAC supports the use of devolved powers to assist in a more resource efficient Wales. Where rates different to other parts of the UK are proposed, these should



be clear, simple to understand and apply and sufficient notice given to ensure that organisations can comply within reasonable timescales.

**The proposed exemptions;**

LARAC support the proposed exemptions. However, LARAC believes there is merit in considering extended the exemption in relation to 'multi disposal of waste' linked to the proposal to instigate LDT on waste disposed of at illegal sites. This waste is likely to still end up at a landfill site once cleared away. There is danger of applying the tax twice if its applied at the authorised landfill site as well as the charge on the obligated person who initially disposed of the waste.

Given that local authorities have a large roll in removing waste from unauthorised sites LARAC would like to see local authorities given exemptions on this form of waste.

**The proposed reliefs;**

LARAC would question the relief that is given to mining and quarry wastes. In the UK household waste makes up approximately 8% of the total whereas mining and quarry waste is approximately 20% of the total. With the household waste stream now heavily regulated and subject to statutory targets and fines if these targets are missed, LDT is no longer a real policy driver in that area of waste. LDT could be a real policy driver for mining and quarry waste and so LARAC does not believe that the exemption in that instance is helping to deliver environmental benefits.

**The inclusion of unauthorised disposals of waste at places other than authorised landfill sites**

LARA supports the reduction in the use of illegal disposal and unauthorised sites. However, this proposal may deal with the effect of such activities rather than the cause. LARAC believes the bigger deterrent to such activities is getting caught, rather than the expense if caught. LARAC would therefore like to see more proposals on how resources are going to be made available to increase the capture and prosecution of illegal waste activities alongside the recovery of such costs and using that as one deterrent.

**The inspection of premises for the purposes of ascertaining a person's liability to LDT and the sharing of information between the Welsh Revenue Authority, Natural Resources Wales and local authorities;**

LARAC supports the intention to work across public bodies in efforts against waste crime. The issue of resources available to local authorities needs to be raised in relation to this. Local authorities will have limited resources to respond to information requests as they focus on achieving targets within Towards Zero waste. There needs to be a recognition of this within the Bill and the arrangements that are put in place subsequently.

**The duties on taxpayers to make payments and pay penalties and interest in certain circumstances**

LARAC supports this concept.



**How companies, partnerships and unincorporated bodies are treated in terms of the provisions and responsibility for compliance; and**

LARAC has no view on this aspect of the Bill

**Establishing the Landfill Communities Scheme as a grant scheme rather than a tax credit and developing it outside of the Bill**

LARAC supports the concept of a grant scheme instead of a credit scheme if that does mean that more funds will be made available to the projects bidding for them. Grant schemes require a certain amount of administration and this needs to be demonstrated as more costs effective than if a tax credit scheme were in place.

As part of this change LARAC would want to see a review of current criteria for eligible projects. Whilst it is obvious that those people closest to landfill sites will be most affected by them there is a point where limiting the geographical area around a site limits the amount, usefulness and relevance of projects that can come forward for funding.

In the past projects, have covered a wide range of environmental areas and issues but LARAC feels given this is funding derived from waste activities that more could be channelled back into the resource and recycling arena to help divert more waste away from landfill sites. LARAC would therefore welcome the ability to establish elements of the funds that groups and local authorities could bid for specially to introduce new and innovative recycling schemes.

Mae cyfyngiadau ar y ddogfen hon



**Cynulliad Cenedlaethol Cymru**  
**Bae Caerdydd**  
**Caerdydd**  
**CF99 1NA**

**E-bost:** [SeneddFinance@Assembly.Wales](mailto:SeneddFinance@Assembly.Wales)

## **Ymateb Cyfoeth Naturiol Cymru i: Alwad Cynulliad Cenedlaethol Cymru am Dystiolaeth ar Fil Treth Gwarediadau Tirlenwi (Cymru)**

### **Cyflwyniad**

1. Mae Cyfoeth Naturiol Cymru yn gweithio i sicrhau bod amgylchedd ac adnoddau naturiol Cymru'n cael eu cadw'n gynaliadwy, eu gwella'n gynaliadwy a'u defnyddio'n gynaliadwy, nawr ac yn y dyfodol.
2. Rydym yn gyfrifol am sicrhau bod y diwydiant gwastraff yn cydymffurfio â'r gyfundrefn reoleiddio sydd wedi'i sefydlu fel na fydd gwastraff yn llygru'r amgylchedd nac yn niweidio iechyd pobl. Yn ogystal â phenderfynu ceisiadau am y caniatadau amgylcheddol y mae eu hangen ar gyfer gweithgareddau gwastraff penodol, rydym hefyd yn archwilio'r safleoedd hynny i sicrhau cydymffurfio ac yn cymryd camau gorfodi pan fydd angen. Rydym yn rhoi trosolwg strategol ar reoli gwastraff, gan gynnwys monitro'r gwastraff mae Awdurdodau Lleol yn ei gynhyrchu a'i ailgylchu. Rydym yn defnyddio amrywiaeth o offerynnau archwilio a phwerau gorfodi yn y frwydr yn erbyn troseddau gwastraff.
3. Mae Cyfoeth Naturiol Cymru (CNC) yn croesawu'r cyfle i ddarparu tystiolaeth i'r Pwyllgor Cyllid ar Fil Treth Gwarediadau Tirlenwi (Cymru) (y Bil).
4. Mae Mark Drakeford, yr Ysgrifennydd Cabinet dros Gyllid a Llywodraeth Leol, wedi cadarnhau y bydd gennym ran yn y gwaith cydymffurfio a gorfodi ar LDT ac rydym wrthi'n gweithio gyda Llywodraeth Cymru (LIC) ac Awdurdod Refeniw Cymru (ARC) sydd i gael sefydlu'n fuan ar yr hyn fydd y rhan honno. Mae CNC hefyd wedi asesu'r Bil o ran ei effaith arnom ni fel cyrff cyhoeddus amgylcheddol annibynnol.
5. Rydym yn cefnogi cyflwyno'r Bil ac wedi ymrwymo i ddefnyddio ein profiad i gyflawni'r rhan sydd wedi'i chynllunio ar ein cyfer wrth ddarparu system a all

weithio. Rydym yn croesawu cydnabod bod gan CNC sgiliau ac arbenigedd i sicrhau cydymffurfio a gorfodi ar gyfer y dreth. Mae ein swyddogaeth bresennol mewn rheoleiddio amgylcheddol yn rhoi inni ddealltwriaeth o'r sector gwastraff a sut mae osgoi'r dreth wedi dod yn elfen sy'n achosi troseddu yn ystod y degawd diwethaf.

6. Mae CNC nawr yn edrych ymlaen at weithio gydag ARC i ddarparu gwasanaeth penodol o gydymffurfio a gorfodi ar Dreth Gwarediadau Tirlenwi (TGT) yng Nghymru. Rydym wedi ymrwymo i barhau i weithio'n adeiladol i ddarparu fframwaith gweithredol effeithiol. Rydym yn cydnabod bod rhaid i hyn gael ei seilio ar weithredwyr yn talu'r dreth gywir ar yr amser cywir, ond hefyd bod angen pwerau i ddelio â'r rheiny nad ydyn nhw'n gwneud hynny.
7. Rydym yn cytuno â'r diwydiant gwastraff fod angen presenoldeb deallus 'yn y maes' er mwyn darparu gofynion y dreth yn effeithiol. Yn y dyfodol, drwy weithio mewn partneriaeth ag ARC, bydd ein tîm TGT yn dirprwyo mynediad i wybodaeth yn ymwneud â threth am weithgareddau mewn safleoedd penodol nad ydynt gennym ar hyn o bryd. Bydd crynhoi gwybodaeth fel hyn rhwng CNC ac ARC yn darparu darlun nad yw ar gael ar hyn o bryd i CNC nac i Gyllid a Thollau Ei Mawrhydi (CThEM), sydd ar hyn o bryd yn casglu Treth Tirlenwi yng Nghymru a Lloegr. Deallwn, pan rannwyd fel hyn yn yr Alban, fod y wybodaeth am agweddau amgylcheddol a threthiant y safleoedd tirlenwi wedi bod yn gyfle i ymchwilio ymhellach.
8. Rydym yn croesawu defnyddio'r dreth ar Warediadau Heb Ganiatâd (UD) i atal y rheiny sy'n gweithredu heb i'r dulliau rheoli cywir fod mewn grym. Rydym yn rhannu gydag ARC ein profiad o'r anhawster i adnabod ac erlyn troseddwy'r dan ddeddfwriaeth amgylcheddol. Rydym hefyd yn gweithio gyda Changen Rheoleiddio Gwastraff Llywodraeth Cymru i gryfhau ein pwerau presennol.

### **Egwyddorion cyffredinol y Bil a'r angen am ddeddfwriaeth**

9. Treth ar ymddygiad yw treth tirlenwi sydd, dros yr ugain mlynedd diwethaf, wedi llwyddo i ddargyfeirio gwastraff o dirlenwi a'i ddefnyddio, ei ailgylchu neu ei adfer. Mae ei lwyddiant yn y pen draw yn arwain at anfon llai i safleoedd tirlenwi, felly, nid codi arian yw ei nod. Nid yw peidio â chymeradwyo canlyniadau'r Bil hwn yn cael ei gyfrif fel colli refeniw i Gymru – pe bae casglu'r dreth yn cael ei ddileu gan CThEM a heb ei chasglu yng Nghymru, byddai hefyd yn dileu offeryn i barhau ar y llwybr i gyrraedd gwastraff Sero yng Nghymru erbyn 2050 a sicrhau amcanion Rheoli Adnoddau Naturiol yn Gynaliadwy. Gallai Cymru hefyd weld llif o wastraff tirlenwi heb dreth o fannau eraill, a byddai hynny'n fuan yn llenwi mannau tirlenwi yng Nghymru.

### **Unrhyw rwystrau posibl rhag gweithredu'r darpariaethau hyn ac a yw'r Bil yn eu cymryd i ystyriaeth;**

10. Mae gweithredwyr safleoedd tirlenwi a ganiateir yn gyfarwydd ag egwyddor taliadau treth tirlenwi, ac fel mae'r asesiad effaith rheoleiddiol yn ei ddweud, cymharol fach fydd y costau trawsnewid i TGT. Fodd bynnag, os bydd CThEM yn defnyddio'r newidiadau mewn Treth Tirlenwi maent yn eu bwriadu ym mis Ebrill mewn safleoedd yng Nghymru, bydd dwy set o newidiadau y byddai angen eu

gwneud, a gallem weld gwrthwynebiad neu ddryswch. Byddai'n fuddiol i RIA roi ystyriaeth i hynny.

11. Yn ystod yr ugain mlynedd diwethaf mae'r codiadau mewn Treth Tirlenwi wedi cynyddu'r dreth ar wastraff cyfradd safonol o £7 y dunnell fetrig i'w lefel bresennol, sef £8.60. Yn ogystal â dargyfeirio'r mathau iawn o wastraff i dirlenwi, mae hyn wedi achosi cynnydd cysylltiedig mewn gweithgarwch anghyfreithlon lle caiff defnyddiau gwastraff eu cam-ddisgrifio er mwyn cael y gyfradd is (£2.60) neu eu gadael yn anghyfreithlon i osgoi treth a thaliadau gwarediadau tirlenwi yn llwyr. Rydym yn croesawu cyflwyno TGT i UD oherwydd bydd hyn yn offeryn arall yn y frwydr yn erbyn Troseddau Gwastraff, ond cydnabyddwn fod newid ymddygiad yr adran droseddol yn y diwydiant gwastraff yn anodd.
12. Bydd y gostyngiad mewn refeniw treth o Warediadau Wedi'u Caniatáu (AD) yn parhau, ond ni wyddys beth fydd y refeniw o UD. Efallai mai effaith y newid mewn ymyrryd rheoleiddio fydd achosi mwy o wastraff i AD neu gynyddu incwm drwy leihau cam-ddisgrifio.
13. Rydym yn disgwyl y bydd ymgynghori pellach eleni ar y cwestiwn a ddylai CNC gael pwerau criminal yn ychwanegol at eu pwerau sifil. Byddwn yn ymateb i'r ymgynghori pellach hwn, ond hoffem dynnu sylw at y ffaith ein bod yn cefnogi'n llawn y cais am bwerau criminal. Bydd adegau pan na ellir defnyddio pwerau criminal CNC, a gall fod perygl na fydd gan ARC y pwerau y mae arnyn nhw eu hangen i ymchwilio'n effeithiol. Bydd achosion yn aml lle bydd osgoi neu efadu TGT yn digwydd ar yr un safleoedd â throseddau amgylcheddol eraill hefyd – er y bydd hefyd achosion lle mae troseddau amgylcheddol yn digwydd e.e. osgoi treth mewn safle a ganiateir drwy yrru heibio'r bont bwysu. Byddwn yn parhau i gynghori am y pwerau y mae eu hangen i sicrhau bod gennym yr ymyriadau rheoleiddio TGT cywir yn yr achosion hynny.

#### **A oes unrhyw ganlyniadau anfwriadol yn deillio o'r Bil**

14. Ar ôl gweld yr adroddiadau ar lansiio'r Bil, mae'n glir y bydd angen i ddisgwyliadau ynglŷn â sut y caiff y TGT ei ddefnyddio mewn gwarediadau llai heb eu caniatáu (a elwir yn dipio anghyfreithlon) gael eu trin yn ofalus. Rydym ni a Chymdeithas Llywodraeth Leol Cymru yn glir pwy sy'n delio â pha fath o UD a bod gennym ein dau ein rhan i chwarae. Mae'r Ysgrifennydd Cabinet Mark Drakeford wedi dweud y dylai CNC ac Awdurdodau Lleol gael rhan o'r refeniw ychwanegol a ddaw i mewn o UD i ariannu adnoddau ar y maes gwaith hwnnw. Mae croeso i hyn, ond eto gall gynyddu disgwyliadau ac felly edrychwn ymlaen at drafod sut y bydd y cymhelliad hwnnw'n gweithio mewn gwirionedd.

#### **Goblygiadau ariannol y Bil (fel sydd wedi'i osod allan ym Mhennod 6 yn y Memorandwm Esboniadol);**

15. Mae pwysau ariannol ar bob gwasanaeth cyhoeddus, a byddai peidio â chael yr adnoddau cywir ar gael yn rhwystro hon rhag bod yn gyfundrefn effeithiol.

#### **Priodoldeb y pwerau yn y Bil i Weinidogion Cymru wneud is-ddeddfau (fel sydd wedi'i osod allan ym Mhennod 5 yn y Memorandwm);**

16. Mae sawl cyfeiriad at is-ddeddfwriaeth yn y Bil, lle mae darpariaeth neu fanylion ychwanegol i gael eu darparu'n ddiweddarach, a'r gallu i wneud Rheoliadau i ddiwygio darpariaethau presennol y Bil. Y rhai sydd fwyaf perthnasol i CNC yw'r rheiny'n ymwneud â darparu pwerau treth criminal, yr hyn yw defnydd sy'n gymwys, a'r meini prawf Colli drwy Danio. Rydym yn croesawu'r cyfle i weithio gydag ARC i ddarparu hyn o fewn cyfyngiadau adnoddau a ddarperir.
17. Mae'n bwysig y gall y ddeddfwriaeth gael ei diwygio i adlewyrchu newidiadau mewn amcanion neu ymddygiad trethdalwyr, ac mae'r Bil hefyd yn darparu ar gyfer hyn. Mae angen cydnabod effaith gronïadol y posibilrwydd am newid ar drethdalwyr a rheoleiddwyr. Wrth edrych ymlaen, bydd yn bwysig bod ymrwymiad i gynnal fersiwn wedi'i hatgyfnerthu o'r Ddeddf a'r Rheoliadau fel y gellir sicrhau'r nod o sicrhau eglurder.

**A yw egwyddorion Llywodraeth Cymru ar gyfer datblygu polisi a deddfwriaeth dreth benodedig wedi eu dilyn**

**Bod yn deg i fusnesau ac unigolion sy'n eu talu;**

**Bod yn syml, gyda rheolau clir sy'n ceisio lleihau costau cydymffurfio a gweinyddu;**

**Cefnogi twf a swyddi sydd yn eu tro yn helpu mynd i'r afael â thlodi; a**

**Darparu sefydlogrwydd a sicrwydd i drethdalwyr.**

18. Mae'n ymddangos bod yr egwyddorion hyn wedi'u dilyn, ac rydym yn hyderus yr edrychir arnynt eto drwy gydol datblygiad yr is-ddeddfwriaeth, y canllawiau perthnasol a'r darpariaethau trawsnewid.

**Y diffiniad o 'warediad trethadwy' a 'defnyddiau sy'n gymwys';**

19. Mae angen rheoliadau amgylcheddol ar gyfer gwastraff nad oes eu hangen ar gyfer cynhyrchion. Y rheswm yw y gall gwastraff fod wedi'i lygru, neu nad yw mwyach yn addas at ei defnyddio gwreiddiol nes bod ei werth i'r deiliad yn lleihau neu wedi'i ddileu. Mae penderfynu a yw sylwedd neu wrthrych yn wastraff neu beidio yn aml yn amlwg (e.e. cynnwys y bin y bydd deiliad tŷ yn ei osod allan i'w gasglu), ond weithiau nid yw'n amlwg (e.e. pridd o gloddio a ddefnyddir ar gyfer tirweddu).
20. Gelwir yr asesiad hwn o gyfraith a chanllawiau cyfraith achosion Ewrop i ddod i benderfyniad yn 'ddiffiniad o wastraff'. Mae'n berthnasol i TGT gan fod ein profiad dros y degawdau diwethaf yn dweud wrthym fod diffiniad o herio gwastraff yn debygol o fod yn un o ymatebion y sawl sy'n gweithredu safle heb ei awdurdodi wrth gael rhybudd codi tâl. Yn yr un modd, gall y sawl sy'n gweithredu safle heb ei awdurdodi benderfynu nad yw defnydd sy'n cael ei ddefnyddio i greu twmpath sgrinio yn wastraff, ac felly ei fod am beidio â thalu TGT.
21. Gallai'r Bil gael ei roi ar brawf yn gyfreithiol, a hynny o reidrwydd yn ddrud o ran adnoddau. Os bydd dadl nad yw defnydd yn wastraff, yna mae'n debyg y bydd angen delio â hynny drwy'r drefn farnwrol cyn y gellir mynd ar ôl rhybudd tâl TGT. Bydd angen arolwg strategol ac adnoddau ar gyfer blaenoriaethu achosion TGT. Byddwn yn parhau i weithio i sicrhau rheoli disgwyliad ynglŷn â darparu referniw o UD.



22. Mae'r rhestr o weithgareddau tirlenwi yn Adran 8 yn y Bil wedi ei datgysylltu oddi wrth y diffiniad o 'warediad trethadwy' yn Adran 3, ond gallai leihau neu ddileu nifer yr heriau mewn safleoedd heb eu caniatáu wrth eu cymharu â'r rheiny mae Caethiwem yn eu cael ar hyn o bryd. Bydd angen inni fonitro effaith hyn i sicrhau nad yw safleoedd sydd wedi'u caniatáu yn cael eu hanghymell i ail-ddefnyddio neu adfer gwastraff wrth weithredu'r safle.
23. Bydd rhestr o ddefnyddiau sy'n gymwys yn cael ei darparu mewn is-ddeddfwriaeth, felly byddwn yn ymateb bryd hynny.

**Y darpariaethau ynglŷn â sut bydd y dreth yn cael ei chyfrif, gan gynnwys pwysau trethadwy defnydd a'r disgownt ar gyfer faint o ddŵr sydd ynddo;**

24. Ar hyn o bryd does gennym ddim gwybodaeth pa eithriadau sydd wedi'u hawlio neu eu cymeradwyo gan CThEM, ond credwn fod hwn yn faes cynnar i'w drafod gyda'r rheiny sy'n eu hawlio ar hyn o bryd.

**Gweithredu cyfraddau treth ac a yw'r rhain yn diogelu'r ystwythder i ddelio â newidiadau'n ddiweddarach ar lefel Cymru a'r DG;**

25. Cytunwn y dylai cyfraddau ar y cychwyn gael eu gosod mewn Rheoliadau. Er mwyn sicrhau bod unrhyw newidiadau'n cael eu hystyried yn briodol, byddai'n ddefnyddiol gwybod ymlaen llaw pa feini prawf y bydd unrhyw newidiadau arfaethedig yn cael eu hasesu yn eu herbyn neu'n amodol arnynt.

**Yr eithriadau arfaethedig;**

26. Mae yna un eithriad newydd, 'gwaredu nifer o eitemau ar yr un safle', sy'n ofynnol i ddelio â'r newidiadau a welir yn adran 8 ar ba weithgareddau safleoedd tirlenwi sydd i gael eu trin fel gwarediadau trethadwy. Mae'r eithriad arall, ar fannau claddu anifeiliaid anwes, yn gyson â'r eithriad presennol.

**Y rhyddhau arfaethedig;**

27. Mae mwyafrif yr eithriadau presennol wedi eu hail-gategoreiddio fel rhyddhad ac nid yw'n newid yr effaith reoleiddio. Rydyn n'n croesawu'r craffu a ddefnyddir wrth gymeradwyo math a maint y gwastraff sydd i'w ddefnyddio wrth adfer.

**Cynnwys gwaredu gwastraff heb ei ganiatáu mewn mannau heblaw safleoedd tirlenwi a ganiateir;**

28. Mae CNC yn croesawu cynnwys hyn. Fodd bynnag, ein profiad ni fel rheoleiddiwr yw ein bod yn rhagweld her yma ar y cwestiwn a yw'r defnydd sy'n cael ei waredu yn wastraff.

**Archwilio adeiladau er mwyn sicrhau atebolrwydd person i Dreth Gwarediadau Tirlenwi a rhannu gwybodaeth rhwng Awdurdod Refeniw Cymru, Cyfoeth Naturiol Cymru ac awdurdodau lleol;**

29. Rydym yn gweithio gyda LIC ar y pwerau y credwn eu bod yn ofynnol i ddarparu cydymffurfio a gorfodi TGT yn llwyddiannus. Byddwn yn ymateb i ymgynghoriadau yn y dyfodol am ddarparu pwerau criminal.
30. Mae'r ddarpariaeth ar gyfer rhannu gwybodaeth wedi'i chynnwys yn Adran 59, ac mae'n ymddangos ei bod yn ddewis ('gellir datgelu') yn hytrach na rhwymedigaeth i wneud hynny. Ar ôl dweud hynny, bydd gan CNC drefniant i rannu gwybodaeth fel rhan o'i drefniadau gweithio gydag ARC.

**Dyletswydd trethdalwyr i wneud taliadau a thalu cosbau a llog mewn amgylchiadau penodol;**

31. Mae'r rhain yn bwerau sifil a fydd yn cael eu darparu gan ARC, a hwythau'n monitro eu heffeithiolrwydd ar waith.

**Sut mae cwmnïau, partneriaethau a chyrff yn cael eu trin o ran y darpariaethau a'r cyfrifoldeb dros gydymffurfio; a**

32. Bydd angen i CNC fonitro effeithiolrwydd y darpariaethau hyn ar waith, wrth inni adolygu manylion y wybodaeth a gyflwynir.

**Sefydlu'r Cynllun Cymunedau Tirlenwi fel cynllun grant yn hytrach na chredyd treth, a'i ddatblygu y tu allan i'r Bil.**

33. Mae'n ymddangos bod y cynllun arfaethedig yn sicrhau effeithiolrwydd cost. Gan y bydd yr ariannu ar gyfer y cynllun yn cael ei neilltuo o gyfanswm referniw TGT (gan gynnwys treth o UD), yna mae'n ymddangos yn rhesymol i ni fod cymunedau sy'n bodloni'r un meini prawf o gwmpas safleoedd UD yn gymwys i wneud cais. Gall hyn y hefyd annog cymunedau i roi gwybod inni am weithgareddau felly. Rydym yn croesawu cynnwys gorsafoedd trosglwyddo.
34. Bydd swyddogaeth CNC yn gyfyngedig i ddilysu'r data ar y safleoedd, h.y. fod gorsafoedd trosglwyddo yn anfon mwy na 2,000TPA i safleoedd tirlenwi ac rydym yn gwneud hyn drwy ddefnyddio cofnodion sydd eisoes yn bod.

**Swyddogaeth CNC**

35. Mae gan CNC ran unigryw yn y broses o ddarparu TGT yng Nghymru gan mai hwn yw'r unig sefydliad y mae ARC yn bwriadu dirprwyopwerau iddo dan y TCMA. Rydym yn aelodau o'r Bwrdd Prosiect Polisi Gweithredol a'r Grŵp Arbenigwyr Technegol, ac mae cynllun i gael cynrychiolydd uwch ar y Bwrdd Rhaglenni.
36. Byddwn yn cytuno ag ARC mewn Memorandwm Dealltwriaeth blyneddol (MOU) sut y caiff adnoddau'r tîm eu targedu, a chaiff hynny ei osod allan a'i fonitro'n ffurfiol. Bydd y MOU hefyd yn gosod allan sut y byddwn yn datrys problemau. Rydym yn gweithio'n agos gyda Thîm y Trysorlys a'r Rhaglen ARC i sicrhau y gall y canlyniadau gweithredol, yn ôl ein profiad ni, gyd-fynd â'i amcanion polisi.

37. Mae gan CNC eisoes bolisi gorfodi sy'n targedu adnoddau'n seiliedig ar risg amgylcheddol. Er mwyn sicrhau na chaiff y swyddogaeth hon ei pheryglu, ein bwriad yw cyfyngu ein dyletswyddau TGT, ein pwerau a'n hadnoddau i dîm hollol ar wahân o fewn CNC.
38. Rhagwelwn fod angen trosolwg strategol o'r ffordd mae archwiliadau neu Ymholiadau TGT (o fewn ystyr adrannau 43 – 49 o TCMA) y cael eu rheoli i sicrhau na chaiff ein gallu i gyflawni ein swyddogaethau ei beryglu. Y tair swyddogaeth yw (i) CNC fel rheoleiddiwr amgylcheddol; (ii) CNC fel yr awdurdod refeniw a (iii) CNC yn sicrhau cydymffurfio a gorfodi. Rydym yn croesawu'r ymrwymiad i sefydlu grŵp 'Llywodraethiant'.

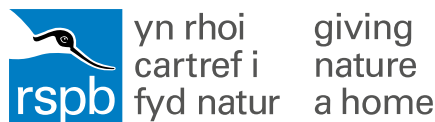
Hyderaf y bydd y sylwadau hyn yn fuddiol ichi. Os bydd gennych ragor o gwestiynau amdanynt, byddwch cystal â chysylltu â Clare McCallan, Rheolwraig Prosiect Treth Gwarediadau Tirlenwi [clare.mccallan@cyfoethnaturiolcymru.gov.uk](mailto:clare.mccallan@cyfoethnaturiolcymru.gov.uk).

**Ceri Davies**

**Cyfarwyddwr Gweithredol Tystiolaeth, Polisi a Thrwyddedau**

Yn rhinwedd paragraff(au) vi o Reol Sefydlog 17.42

Mae cyfyngiadau ar y ddogfen hon



**Eitem 8**  
**Evidence submitted by RSPB Cymru to the Inquiry of the Finance Committee into the general principles of the Landfill Disposals Tax (Wales) Bill**  
January 2017

The RSPB is the country's largest nature conservation charity. The RSPB works together with our partners, to protect threatened birds and wildlife so our towns, coast and countryside will teem with life once again. We play a leading role in BirdLife International, a worldwide partnership of nature conservation organisations. The RSPB has over 1 million members, including more than 51,000 living in Wales.

**Specific responses to terms of reference for the inquiry**

For the purposes of this call for evidence, we restrict our comments to Annexe 1 questions numbered: 1, 3, 4, 5, 12, 13 and 16.

Section numbering relates to annexe question numbers. Numbers in brackets refer to numbering in the Explanatory Memorandum November 2016 that accompanies the Landfill Disposals Tax (Wales) Bill.

**Q1. The general principles of the Bill and the need for legislation:**

1.1 Explanatory Memorandum to the Bill paragraphs (3.7) & (7.11). The RSPB welcomes the Landfill Disposals Tax (Wales) Bill and agrees that a replacement Landfill Tax is desirable to continue to drive good behaviour around waste recycling and re-use.

1.2 However, as it stands the Bill needs greater clarity before it can be read with confidence as a legal delivery mechanism for Landfill Disposals Tax especially in relation to how Landfill Disposals Tax revenues (LDT) are apportioned to the Landfill Disposals Tax Communities Scheme (LDT CS). We therefore welcome this opportunity to submit evidence to the Finance Committee stage 1 scrutiny of the legislation. We would welcome the opportunity to elaborate on the issues outlined in this paper in oral evidence sessions.

1.3 Whilst accepting the need for a coherent Bill, we are concerned that whilst there is provision for tax credits to be applied (Page 27 of the Draft Landfill Disposals Tax (Wales) Bill: Part 5, Supplementary Provision, Chapter 1, Tax Credits, Paragraph 53 - Power to make provision for tax credits) there is no specific reference or link between the entitlement to credit and the use of those credits as there is in the existing UK Landfill Tax regulations of 1996 (Part VII Credit: Bodies Concerned with the Environment).

1.4 We believe that if Landfill Disposals Tax is to fund this scheme, that it should be clearly referenced for transparency and to safeguard this funding mechanism. See response to Q.16 below for further points around this topic.

1.5 RSPB Cymru supports the intention behind Wales's Towards Zero Waste Strategy (2010) and the drive towards an environmentally sustainable Wales where waste use is minimised and everyone uses only their fair share of resources.

1.6 Such an approach is consistent with the principle of sustainable development as set out in the Well-being of Future Generations (Wales) Act 2015 (WFGA)<sup>1</sup>. This principle includes working in a way which considers the Long Term, Prevention, Integration, Collaboration and Involvement. Goal 1 of the WFGA refers to a society which 'recognises the limits of the global environment and therefore uses resources efficiently and proportionately'. This is consistent with the overarching principles of the UK shared framework, which specifically requires policy to adhere to "living within environmental limits"<sup>2</sup>.

1.7 'A biodiverse natural environment with healthy, functioning ecosystems' is one of the Wellbeing Goals that public bodies, including the Welsh Government, must contribute to achieving in line with their WFGA sustainable development duty. In addition, the Environment (Wales) Act 2016 places a duty on public bodies, including the Welsh Government, to maintain and enhance biodiversity<sup>3</sup> and in so doing promote the resilience of ecosystems. This is intended to place biodiversity as a natural and integral part of policy and decision making (Environment (Wales) Bill Explanatory Memorandum).

1.8 Whilst the practice of landfill is in existence and taxation and other policies are securing its phasing out, we strongly support the existence of a Landfill Disposals Tax Communities Scheme, which hypothecates tax raised from an environmentally damaging activity for projects that benefit the environment, including biodiversity. Such a scheme would be in keeping with the purpose of the legislation, and help the Government to deliver on the legal obligations set out above.

1.9 The RSPB welcomes the intention to set tax rates to help deter waste tourism and reduce carbon footprint and emissions generated by unnecessary transportation of waste as noted in Explanatory Memorandum to the Bill paragraph (3.9). If Welsh Landfill Tax rates are not comparable when introduced this would become the cheapest option for waste disposal and would not result in the behavioural change desired in reducing waste to landfill. A lower rate of tax compared to England could result in 'waste tourism' and increased transportation of waste into Wales. This will cause an increase in the disamenity to local communities due to higher levels of noise and pollution and increase of carbon emissions.

### **Q3. Whether there are any unintended consequences arising from the Bill**

3.1 We note that The Cabinet Secretary for Finance and Local Government has confirmed that for LDT the Landfill Communities (Environmental Bodies) Credit arrangements will not be delivered as a tax credit and therefore will not be required

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<sup>1</sup> <http://www.legislation.gov.uk/anaw/2015/2/contents/enacted>

<sup>2</sup>

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/323193/Guiding\\_principles\\_for\\_SD.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/323193/Guiding_principles_for_SD.pdf)

<sup>3</sup> Biodiversity and resilience of ecosystems duty, section 6 of Environment (Wales) Act 2016.

to be made in legislation. We are concerned that this detachment will lead to less transparency regarding the grants scheme and levels of funding within it. See Q16.

**Q.5 The appropriateness of the powers in the Bill for Welsh Ministers to make subordinate legislation (as set out in Chapter 5 of the Explanatory Memorandum):**

5.1 We note that Table 4: section 14(3) page 51 of the Explanatory Memorandum allows Welsh Government to vary tax rates to determine the amount of revenue to be raised to invest in public services. We are concerned that there is now no link between the Landfill Disposals Tax and the Landfill Disposals Tax Communities fund - how will funding levels for the new fund be determined and protected?

**Q12. The inclusion of unauthorised disposals of waste at places other than authorised landfill sites:**

12.1 RSPB Cymru welcomes the intention to introduce the charging of landfill tax on unauthorised disposals as outlined in Explanatory Memorandum to the Bill paragraph (3.8). We agree that charging tax on unauthorised disposals is desirable as this should help deter environmental pollution and reduce costs associated with managing waste crime.

**Q13.The inspection of premises for the purposes of ascertaining a person's liability to LDT and the sharing of information between the Welsh Revenue Authority, Natural Resources Wales and local authorities:**

13.1 We note at (3.92) in the Explanatory Memorandum there is an intention to keep a register of those persons responsible for paying tax on taxable disposals. If there is to be a continued correlation between the landfill site and eligible projects – full postcodes will be needed on any register of authorised sites (or grid references) so that proximity can be determined. We recommend that as well as a list, **eligible** Welsh landfill site locations are clearly identified online within the NRW mapping system. at: <http://naturalresources.wales/our-evidence-and-reports/maps/find-details-of-permitted-waste-sites-in-wales-1/?lang=en>

This will allow potential beneficiaries of the LDT CS to more easily check eligibility especially where distances are borderline.

**Q.16 Establishing the Landfill Communities Scheme as a grant scheme rather than a tax credit and developing it outside of the Bill. (see Chapter 4 for more background).**

16.1 The RSPB welcomes the confirmation at (3.45) in the Explanatory Memorandum that there will be arrangements for a Landfill Disposals Tax Communities Scheme to replace the current UK Landfill Communities Fund, as this is an important source of funding for community and biodiversity projects.

16.2 However, we are concerned that as the LDT CS will not be delivered as a voluntary tax credit and made into legislation within this Bill, that the link between the two will not be transparent. For example - how will the fund value be determined eg at present UK HMT set % rate at Budget as part of Finance Bill?

16.3 We agree that steps need to be taken to reduce administration costs and maximise the amount of funding reaching projects. We recommend that during the procurement of the single distributive body for the LDT CS levels of administrative costs are in line with similar schemes eg 5% for National Lottery bodies and 7.5% for LCF Distributive Environmental Bodies.

16.4 Distribution of funds must be fair and transparent. Currently applicants can apply to a number of funders at the same time (depending on where their priority projects occur) and we would like to see this principle continued – otherwise it will mean a reduction in funding for biodiversity projects across Wales.

16.5 The RSPB have a great deal of experience in this Fund and we look forward to being involved further in the development of the administrative model. We have been closely involved in the Scottish Government's approach and applaud their decision to increase the proportion of Scottish Landfill tax which can be given community funds to 10% to increase the funding available for environmentally sound projects.

16.6 RSPB Cymru is pleased to note that the new LDT CS will support biodiversity in line with concerns raised during the consultation for the Bill. Object DA of the current UK Landfill Communities Fund (LCF) is one of the few funding streams still currently available for 'pure' biodiversity projects. Reducing or removing the LDT CS would make it even more difficult for the Welsh Government to meet the international target to halt and reverse the loss of biodiversity and deliver against Wales' Nature Recovery Plan.

16.7 The UK LCF has supported practical conservation delivery on the ground through projects such as 'Magical Malltraeth', an RSPB Cymru initiative funded through WREN (Waste Recycling Environmental Ltd) to create the largest reedbed in North Wales, improving habitat for a range of species such as bittern and rare plants. Such funding not only supports nature, but helps to build healthy ecosystems, a central objective of the Environment (Wales) Act and a goal of the WFGA, which recognise the benefits our natural resources and ecosystems provide to people.

16.8 In addition to supporting healthy ecosystems and the benefits they provide, the current LCF has directly enabled the creation of green growth within the Welsh economy through projects such as the creation of the indoor learning and events space at RSPB Conwy nature reserve. In 2005/06 the creation of a new facility at RSPB Conwy not only safeguarded two full time and six part time posts, but in addition created two full time and three part time posts, as well as a wealth of new volunteer opportunities due to the expansion in activities and events on offer at the reserve. Visitor numbers to the site almost doubled within 2 years, encouraging indirect spend within the Welsh economy too. 69% of visitors in peak season and



63% in off peak visit to enjoy the landscape/countryside/beach<sup>4</sup>. LCF funding for biodiversity helps to maintain and improve this vital part of the Welsh tourism offer for this key Welsh industry.

16.9 As mentioned above, this fund has great potential as a means of the Welsh Government delivering on its sustainable development duty (under the WFGA) and its 'biodiversity and resilience of ecosystems duty' under the Environment (Wales) Act. The need to build the resilience of ecosystems for biodiversity and human benefit is clear within the current consultation to inform the development of Wales' Natural Resources Policy (required under the Environment Act). 'Green growth' is set out within this document as a key priority.

## **Summary**

The RSPB strongly supports the principles of the Welsh Government's Towards Zero Waste Strategy and the continuation of a tax on landfill disposals is a welcome and positive contribution to achieving the aims of this strategy, when the power is devolved in 2018.

The RSPB also welcomes the confirmation of a Landfill Disposals Tax Communities Scheme, to replace the current UK Landfill Communities Fund, which hypothecates tax raised from an environmentally damaging activity for projects that benefit the environment, including biodiversity. Such a scheme would be in keeping with the purpose of the legislation, and help the Government to deliver on the legal obligations within the Wellbeing of Future Generations and Environment Acts.

However, we believe that if Landfill Disposals Tax is to fund this scheme, that it should be clearly referenced within the legislation, both for transparency and in order to safeguard this funding mechanism.

We are concerned that there is now no link between the Landfill Disposals Tax and the Landfill Disposals Tax Communities fund. Welsh Government will be able to vary tax rates to determine the amount of revenue to be raised to invest in public services, but it is not clear how funding levels for the new fund will be determined or protected. If not specifically referenced within this legislation the funding could quickly disappear.

Object DA of the current UK Landfill Communities Fund (LCF) is one of the few funding streams still currently available for 'pure' biodiversity projects. Reducing or removing the LDT CS would make it even more difficult for the Welsh Government to meet the international target to halt and reverse the loss of biodiversity and deliver against Wales' Nature Recovery Plan.

RSPB Cymru supports the need for simplification regarding the administration of the LDT CS but is concerned that the disconnection with this legislation could lead to less control over how funding levels for the new fund be determined and protected?

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<sup>4</sup> <http://gov.wales/docs/caecd/research/2014/140523-visit-wales-off-peak-visitor-survey-2013-14-staying-visitors-summary-en.pdf>

As a general concept, so-called 'green taxes' are welcome. The Welsh Government could make greater use of fiscal measures to achieve environmental policy objectives and this opportunity could be the exemplar to follow.

While landfill still exists, and the tax is 'driving down' quantities, the continued existence of a Landfill Disposals Tax Communities Scheme to give operators credits for dispersing funds to environmental projects is important.

All public finances must be transparent and well-regulated. However, with many recipients of these funds being charities, it should be possible to use existing regulatory/auditing functions, and ensure that the use of the funds is appropriately monitored and reported on.

It is right that the use of taxes on an environmental 'bad' should be used to deliver benefits, in the form of an environmental 'good', "in the vicinity of" the 'bad'. However, given Wales's geography and the distribution of its biodiversity, there is a need to be flexible about how eligibility is determined.

The LDT CS must continue to allow multiyear projects. Reducing the length of projects means increased administration costs for both applicants and the Distributive Environmental Body plus most environmental projects need several seasons to be implemented and to carry on effective monitoring.



Afonydd Cymru



5<sup>th</sup> January 2017

### **Landfill Disposal Tax (WALES) Bill: comments from Afonydd Cymru Cyfengedig**

- 1.1 **Afonydd Cymru** is the umbrella body for the six Rivers Trusts of Wales<sup>1</sup>. These trusts are all registered charities who actively work to restore our rivers and catchments. Their work is essentially hands on restoration, using a variety of funding sources including EU, governmental grants and of relevance here, the Landfill Community Tax. In respect of the latter some of our trusts have successfully bid for and used Landfill project funding both sides of the border. These projects will have gone towards ensuring compliance with the Water Framework and Habitats Directives and restoring rivers and fisheries with wide ranging public benefit.
- 1.2 The trusts' work brings them into daily contact with waste, litter, fly tipping and simply using our rivers as conduits for plastic sacks and anything that can be thrown down a bank or over a bridge.
- 1.3 The whole concept of taxing landfill and using the benefit for both common good and via the communities scheme is one that resonates with all the rivers trusts. The issues of having the correct legislation in place and ensuring landfill regulations are workable, ie neither too onerous nor costly are clearly important to us.
- 1.4 We have read the policy intent and the Terms of Reference of the Inquiry and the various downloadable documents. The area we are competent to comment on is the Landfill Communities Scheme (LDTCS). The other aspects of the scheme seem to our layman's view, eminently satisfactory.

## **2 Landfill Communities Scheme (LDTCS)**

- 2.1 We think the proposal to deliver funding as a grant scheme with a single distributive body is good, as are the general principles (p6)
- 2.2 Likewise the project themes seem better aligned with both need and the overall objectives of the tax than hitherto. Our next comments focus on the Biodiversity section (2.12 p7).

<sup>1</sup> The Wye and Usk Foundation, Severn Rivers trust, The Dee trust, Conwy, Clwyd and Gwynedd trust, Southeast Wales Rivers trust, West Wales Rivers trust

- 2.3 Geographic coverage was always a difficulty with the ten mile radius and a reduction to five might seem to target those most affected by a landfill site. Incidentally, Entrust altered or reinterpreted the regulation in respect of work to restore rivers by allowing work on any river that ran through the 10 mile zone.
- 2.4 As the 'whole catchment management' concept becomes the norm for environmental management, might it be feasible to use the presence of a landfill in any given catchment as the proximal yardstick rather than the rather arbitrary 5 mile circle? Thus the presence of a landfill site in, say for example the Cynon catchment, would enable a project anywhere within that area? The problem for Biodiversity projects is that need is not a function of proximity to landfill sites
- 2.5 Currently one of our trusts is working on a project to restore the river Arrow which crosses the border near Kington with work taking place both sides while the project is funded from landfill on the welsh side. We recommend that the consideration of cross border issues is considered: the reverse situation holds in the forest of Dean for example.
- 2.6 There is another funding source akin to landfill in Wales. This is the Aggregate Levy fund [http://www.mineralproducts.org/documents/Aggregate Levy Fund Leaflet.pdf](http://www.mineralproducts.org/documents/Aggregate_Levy_Fund_Leaflet.pdf). We wonder if this could be combined with the Landfill tax communities scheme working under the same distributive body, simplifying procedures, directing more funding to the "sharp end"?

Dr Stephen Marsh-Smith OBE  
CEO Afonydd Cymru  
Advisory Director Wye and Usk Foundation



**The UK Environmental Law Association's Wales Working Party**

**Evidence Submission on the Landfill Disposals Tax (Wales) Bill**

**to the**

**National Assembly for Wales's Finance Committee**

**Introduction**

1. The UK Environmental Law Association (UKELA) is pleased to have the opportunity to submit its views and comments to the National Assembly for Wales's Finance Committee on the contents of the Landfill Disposals Tax (Wales) Bill (hereafter referred to as 'the Bill').
2. The UK Environmental Law Association aims to make the law work for a better environment and to improve understanding and awareness of environmental law. UKELA's members are involved in the practice, study or formulation of Environmental Law in the UK and the European Union. It attracts both lawyers and non-lawyers and has a broad membership from the private and public sectors.
3. UKELA prepares advice to UK Governments with the help of its specialist working parties, covering a range of environmental law topics. This response has been prepared by UKELA's Wales Working Party.

## **Overview**

4. The landfill tax is a key policy lever in the Welsh Government's objective of less than 5 per cent of waste sent to landfill by 2025, with an ultimate ambition of zero waste by 2050. As highlighted in the *Towards Zero Waste 2010–2050 Progress Report July 2015* (<http://gov.wales/docs/desh/publications/150724-towards-zero-waste-progress-report-en.pdf>), Wales has made significant and commendable progress towards these goals and while a causal link is difficult to firmly establish, it is logical to assume that the landfill tax was a contributing factor to the progress already made. The current landfill tax has operated as a successful behavioural change mechanism and UKELA fully supports its continuation in the form of a landfill disposals tax from April 2018.
5. Given the disapplication of the existing landfill tax in Wales in the near future, a 'do-nothing' approach would lead to significant funding implications for Wales resulting from lost tax revenue. More significantly from an environmental perspective, the absence of a landfill tax in Wales where one exists in England is highly likely to lead to so-called 'waste tourism', i.e. would perversely incentivise the transportation of waste from England to Wales, something which could eventually lead to the need for more landfill sites in Wales – a development which would extensively undermine the Welsh Government's waste strategy and commitment to sustainability.
6. In terms of any potential barriers to the implementation of the provisions and any unintended consequences arising from the Bill, one can take confidence from the fact that the Bill does not represent a radical departure from the existing regime under the Finance Act 1996 and associated secondary legislation. Further, where the Bill does

introduce new provisions, e.g. the extension of landfill disposal tax to unauthorised disposals of waste at places other than authorised landfill sites, this has already occurred in Scotland (following the enactment of the Landfill Tax (Scotland) Act 2014). If unforeseen problems arise in the future, the Bill contains a number of provisions which enable regulations to be made to amend the landfill disposal tax regime. As such, the Bill pays sufficient regard to the need to future proof.

7. Given the nature of UKELA as an organisation, the comments provided below relate only to the environmental aspects of the Bill, i.e. no opinion is offered on the parts of the Bill relating to the technical and administrative provisions for tax collection and enforcement. However, the extent to which the Bill is able to achieve its environmental and sustainability objectives is dependent to a significant extent on the provision of robust enforcement and inspection mechanisms and sufficiently dissuasive penalties for non-compliance.

### **Specific Comments**

8. Definition of taxable disposal: the definition provided by clause 3 of the Bill is clear and the use of four conditions in order to determine whether a taxable disposal is made should provide a clear checklist for enforcement officers and operators of landfill sites. Clause 3 can only be fully understood by reference to clauses 4, 5 and 6, which provide definitions of the conditions provided in clause 3. The definition of 'disposal of material as waste' (cl.6) utilises the familiar concept of "intention to discard" (utilised in the EU Waste Framework Directive); historically this concept has generated litigation but is now fairly settled as a legal concept. Clause 6(2) creates an inferred intention to discard from the fact that material is deposited in a landfill disposal area; this represents a common sense approach to the issue which should reduce the scope for protracted legal argument. However, there might be cases where it is argued that the inference has been rebutted by contrary evidence.

9. Definition of qualifying materials: the Bill adopts an identical approach to the current landfill tax regime in that qualifying materials will be listed in regulations. In the interests of certainty and consistency and in order to avoid waste tourism, it is sensible to maintain a broadly similar list to the remainder of the UK.
10. The omission of a specific threshold to define ‘small quantity’ for the purposes of clause 16 (qualifying mixtures of materials) is also worthy of comment. Natural Resources Wales has argued against the use of a threshold on the basis that it would encourage less efficient methods for segregating waste and might encourage some operators to deliberately mix wastes to achieve the limit set. While there is some force in this argument, it is contended that the issue is finely balanced; the argument advanced by NRW is premised on the assumption that the threshold will be relatively high (the example given is 10 per cent), a considerably lower threshold might not be problematic. Further, requirement 3 of clause 16 provides that a mixture will not qualify for the lower rate of tax where non-qualifying materials have been deliberately mixed with qualifying material. In theory, this provision would alleviate the problem of operators mixing wastes up to the threshold (although issues of evidence and proof would arise). Finally, a threshold approach would be more objective than the current use of the ambiguous test of ‘small quantity’. Ultimately, UKELA will support the approach which has the greatest potential to reduce landfill. As such before any future regulations designed to introduce a threshold (as provided for by clause 16(3)) are enacted, we would advocate the development of an evidence base to ascertain how the ‘small quantity’ test is administered in practice.
11. The inclusion of unauthorised disposals of waste at places other than authorised landfill sites: UKELA welcomes the extension of the landfill disposals tax regime to cover disposals of waste at non-landfill sites. The stated purpose of the extension is to deter those who attempt to



evade the landfill disposal tax by altering the balance of financial risks and rewards. The new provisions are only likely to produce an enhanced deterrent effect if backed up by meaningful enforcement activity, thereby increasing the likelihood of apprehension. In terms of the approach taken by clause 46, the use of presumptions in cases of persons who controlled a motor vehicle from which the disposal is made and owners, lessors etc of the land on which the disposal is made is a pragmatic solution to the problems which might otherwise arise in proving that a person has knowingly caused or knowingly permitted a disposal to be made.

12. The establishment of the Landfill Communities Scheme: the Welsh Government has stated that the new grant scheme is intended to maximise the amount of funding reaching projects. However, the extent to which funding levels to community and environmental projects is maintained (and hopefully increased) is dependent on the political will and funding priorities of the Welsh Government. In order to avoid funding levels changing in accordance with political vagaries, we would advocate a statutory duty to allocate a certain percentage of the revenue generated by the landfill disposals tax to the Landfill Communities Scheme. On practical level, the new proposed streamlined distribution process is welcomed as a means of reducing administrative burdens.

Dr Patrick Bishop

**Finance Committee**

**Consultation:** Landfill Disposals Tax (Wales) Bill

**Email:** seneddfinance@assembly.wales

**Evidence Session:** Thursday 19 January



**Establishing the Landfill Communities Scheme as a grant scheme rather than a tax credit and developing it outside of the Bill.**

**SUMMARY**

- Wildlife Trusts Wales support the development of a **Landfill Disposals Tax Communities Scheme** as a continuation of, replacement for, the Landfill Community Fund.
- We **strongly support** a scheme that hypothecates tax raised from an environmentally damaging activity for projects that benefit the environment, including biodiversity.
- As is widely reported, we are in a state of major and continuing decline in wildlife and ecosystem resilience.
- The current Landfill Community Fund is **excellent value for money** as wildlife projects deliver multiple benefits and thus the LCF **punches far above its weight**.
- **Landfill Disposals Tax Communities Scheme** like its predecessor is one of the only pure biodiversity funds as such it is an important mechanism for Wales to meet the its moral and legal obligations to halt the loss of biodiversity (i.e. Section 6 and 7 of the Environment (Wales) Act 2016).
- It is vital for the success of conservation projects to have funders who can commit to funding long term projects (3-5 years).
- The Bill requires greater clarity and transparency in relation to how LDT revenues are apportioned to the LDT CS in order to safeguard this important funding mechanism e.g. how will funding levels for the new fund be determined and protected?
- We recommend the Bill highlights that there should be an even spread of resources targeted at the three key areas to avoid being monopolized by one theme.
- There also should be expert advice given by the EDB to maximize the multiple benefits e.g. environmental enhancements must use volunteers and creation of biodiverse green spaces.
- Given the multiple benefits that the **Landfill Disposals Tax Communities Scheme** will achieve, and the current progressive agenda in Wales, **we would welcome a higher percentage of tax returns be diverted towards this scheme. We believe that at least 15-20% would be suitable.** This figure would help Wales achieve the vision set out in the Well-being of Future Generations (Wales) Act 2016 and lead the rest of the UK e.g. as England's current rate is 4.2% and Scotland's is 10%.
- We support the aim to simplify the administration of the scheme and maximise the amount of funding reaching community projects.
- Given our extensive experience, Wildlife Trusts Wales will put ourselves forward as the Environmental Distributive Body.

**1 - INTRODUCTION**

1. Wildlife Trusts Wales (WTW) represents the six Wildlife Trusts in Wales – Brecknock, Gwent, Montgomeryshire, North Wales, Radnorshire and South and West Wales (hereafter referred to as the 'Wildlife Trusts') working together in partnership to achieve common aims. The Wildlife Trusts collectively speak on behalf of more than 24,000 members and manage over 200 nature reserves, covering more than 8,000 hectares of prime wildlife habitat, from rugged coastline to urban wildlife havens.
2. Nature is fundamental to everyday life; it provides the air we breathe, the food we eat, the fuel we use for warmth, and the resources we consume for shelter and modern life. Nature and people are not separate; nor

is nature separate from our economy. Without a healthy environment, society cannot be resilient – but for nature to look after us, we need to look after nature.

3. The Wildlife Trusts in Wales strive for **Living Landscapes** and **Living Seas**, recognising these as inspirational end point where our environment, society, and economy coexist for the benefit of wildlife and people.
4. Wildlife Trusts Wales took an active part of the consultation on the Landfill Disposal Tax (LDT) consultation. Specifically, we supported the development of a **Landfill Disposals Tax Communities Scheme** (LDT CS) as a continuation of, replacement for, the Landfill Community Fund (LCF).
5. We strongly support a scheme that hypothecates tax raised from an environmentally damaging activity for projects that benefit the environment, including biodiversity.
6. Many of our members took an active part of the consultation as well as our ambassador, Iolo Williams. **More than half the 279 respondents provided views about LCF, including 138 letters from Wildlife Trusts Wales members calling for the continuation of the LCF to support biodiversity projects.**
7. However, **the Bill requires greater clarity and transparency in relation to how LDT revenues are apportioned to the LDT CS** in order to safeguard this important funding mechanism.
8. We support the aim to simplify the administration of the scheme and maximise the amount of funding reaching community projects. We are currently working with Welsh Government and other stakeholders including landfill site operators and the third sector to develop the scheme.
9. We will also put ourselves forward as the streamlined and cost effective Environmental Distributive Body (EDB), given our extensive experience as
  1. an EDB for the LCF (i.e. BIFFA and the Ulster Landfill Community Scheme) and similar funds (i.e. Co-operative carrier bag levy, Peoples Postcode Lottery).
  2. advisor to other Environmental Distributive Bodies (i.e. WREN, SITA)
  3. Local sector knowledge including communities, environment, volunteering).

## **2 - LANDFILL COMMUNITIES SCHEME**

10. As is widely reported<sup>12</sup>, we are in a state of major and continuing decline in wildlife and ecosystem resilience, such as
  - 60% of the species in the UK having declined over recent decades.
  - **More than one in ten of all the species in the UK are under threat of disappearing from our shores altogether.**
  - The diversity is declining in Wales, which is shown by loss of habitats and species.
  - The 'extent' of some habitats in Wales has also declined significantly.
  - 'Condition' shows mixed results, while 'connectivity' has greatly reduced in Wales
  - All ecosystems in Wales have problems with one or more attributes of resilience. This means that their capacity to provide ecosystem services and benefits may be at risk.
  - No ecosystem in Wales can be said to have all the features needed for resilience
11. The LCF is one of the few funding streams for 'pure' biodiversity projects. **Biodiversity funding as a whole is significantly underfunded<sup>3</sup>**: a key factor in Wales failing to hit the 2010 target to halt the loss of biodiversity).

<sup>1</sup> The State of Natural Resources Report (SoNaRR) 2016 <https://naturalresources.wales/our-evidence-and-reports/the-state-of-natural-resources-report-assessment-of-the-sustainable-management-of-natural-resources/?lang=en>

<sup>2</sup> The State of Nature Report <http://www.wildlifetrusts.org/news/2013/05/22/state-nature-60-uk-species-decline-groundbreaking-study-finds>

12. LDT CS, like the current the Landfill Communities Fund (LCF), will be an important mechanism for Wales to meet the challenges above and moral, legal and policy obligations, for example;
- **Wildlife and Countryside Act 1981** (as amended) - Section 28G states that Welsh Government has a: *“duty ... to take reasonable steps, consistent with the proper exercise of the authority’s functions, to further the conservation and enhancement of the flora, fauna or geological or physiographical features by reason of which the site is of special scientific interest ”*
  - **EU Habitats Directive** - Article 6(1) makes provision for the establishment of necessary conservation measures, and is focused on positive and proactive interventions (including designating and managing SACs). Article 6(2) makes provision for avoidance of habitat deterioration and significant species disturbance.
  - **Environment (Wales) Act 2016**
    - i. **Section 6 - Biodiversity and resilience of ecosystems duty** places a duty on public authorities to *‘seek to maintain and enhance biodiversity’ so far as it is consistent with the proper exercise of those functions. In so doing, public authorities must also seek to ‘promote the resilience of ecosystems’.*
    - ii. **Section 7 - Biodiversity lists and duty to take steps to maintain and enhance biodiversity** *“The Welsh Ministers will publish, review and revise lists of living organisms and types of habitat in Wales, which they consider are of key significance to sustain and improve biodiversity in relation to Wales...The Welsh Ministers must also take all reasonable steps to maintain and enhance the living organisms and types of habitat included in any list published under this section, and encourage others to take such steps”.*
  - **Well-being of Future Generations (Wales) Act 2015** goal, a Resilient Wales, which states **“A nation which maintains and enhances a biodiverse natural environment with healthy, functioning ecosystems that support social, economic and ecological resilience and the capacity to adapt to change (for example climate change)”.**
  - **Environment Strategy for Wales** – states that we should have all statutory designated sites (such as Sites of Special Scientific Interest (SSSIs) and Special Areas for Conservation (SACs)) in **favourable condition** by 2026<sup>4</sup>.
  - **EU Biodiversity Strategy** aims to **halt the loss of biodiversity and ecosystem services** in the EU and help stop global biodiversity loss by 2020. It reflects the commitments taken by the EU in 2010, within the international Convention on Biological Diversity.
13. Much of LCF is currently used to fund the restoration of nationally and internationally important sites and species (see **section 5**) (and with it the multiple benefits that brings<sup>56</sup> as highlighted below<sup>7</sup>). Thus, helping the Welsh Government meet its legal and moral duties to conserve and enhance biodiversity.
14. As such, WTW responded to the consultation and advocated that
- Welsh Government should continue using the Landfill Disposals Tax to maintain the LCF
  - The specific focus of the fund should be dedicated to biodiversity delivery,

<sup>3</sup> Environmental causes receive just 3% of public charity donations compared to Medical research (20%) and Children (15%) - CAF/NCVO 2009.

<sup>4</sup> Welsh Government (2006) Environment Strategy for Wales [www.wlga.gov.uk/download.php?id=3972&l=1](http://www.wlga.gov.uk/download.php?id=3972&l=1)

<sup>5</sup> Living Landscapes Cymru 2020 [http://www.wtwales.org/sites/default/files/living\\_landscapes\\_cymru\\_2020.pdf](http://www.wtwales.org/sites/default/files/living_landscapes_cymru_2020.pdf)

<sup>6</sup> Green Infrastructure: A Catalyst for the Well-being of Future Generations in Wales - [http://www.wtwales.org/sites/default/files/green\\_infrastructure.pdf](http://www.wtwales.org/sites/default/files/green_infrastructure.pdf)

<sup>7</sup> The Economics Benefits of Natura 2000 <http://ec.europa.eu/environment/nature/natura2000/financing/docs/Economic%20Benefits%20Factsheet.pdf>

- Given the multiple benefits that the LCF achieves, and the current progressive agenda in Wales, we would welcome a higher percentage of tax returns be diverted towards this scheme. We believe that at least 15-20% would be suitable. This figure would help Wales achieve the vision set out in the Well-being of Future Generations (Wales) Act 2016 and lead the rest of the UK e.g. as England's current rate is 4.2% and Scotland's is 10%.

### **3 - ADMINISTRATIVE MODEL**

#### **Distributive Environmental Body**

15. Considering the number of landfill sites in Wales is reducing to 10, and thus contributions to the LDT CF will significantly reduce, the Wildlife Trusts Wales agree that there should be one **Distributive Environmental Body (DEB)** in Wales. This will help cut down administration and therefore more money should be directed at good causes.
16. We recommend that the one DEB is Wildlife Trusts Wales. The Wildlife Trusts have a lot of expertise in delivering such grants including LCF, for example,
  - BiffaAward is managed by the Royal Society of Wildlife Trusts (RSWT);
  - Ulster Wildlife Trust is the DEB for several local councils and independent landfill operators.
  - WTW is a member of, and advisor to, the SITA and WREN Wales LCF funding panels.
  - WTW currently distributes the Co-operative single use carrier bag levy, and the Peoples Postcode Lottery contributions to the 6 regional Wildlife Trusts in Wales.
17. We also have local sector knowledge including communities, environment, volunteering i.e. we have over 2000 active volunteers in Wales working on community environmental well-being projects.
18. We believe this model will provide Welsh Government and stakeholders with
  - clear assurance
  - a proper governance framework (as we are subject to both company and charity law),
  - reduced and streamlined administrative costs.
19. We recommend that administrative costs are the same for the current EDBs which is 7.5%. It will also ensure there is an easier application process, providing applicants with a single point of contact.

#### **Definition from landfill sites**

20. We agree with the widening of the definition from landfill sites to '*landfill sites **and related activities** (such as depots and transfer stations)*'.

#### **Grant timescales**

21. It is vital for the success of conservation projects to have funders who can commit to funding long term projects (3-5 years). This is to allow
  - time for habitats to mature,
  - species to breed
  - allow project officers and volunteers the flexibility to work with appropriate seasons.

### **4 - THE BILL**

22. **Transparency** - The Bill requires greater clarity and transparency in relation to how LDT revenues are apportioned to the LDT CS in order to safeguard this important funding mechanism.

23. As there is now no link between the LDT and the LDT CS – we would like to know how will funding levels for the new fund be determined and protected?
24. **Equity** – We recommend the Bill highlights that there should be an even spread of resources targeted at the three key areas
- Biodiversity
  - Waste Minimization
  - Environmental Enhancements
25. This is so that the fund is not monopolised by one theme or totally taken up by expensive activities such
- maintaining or improving community facilities, for example community halls roofs which can be very expensive
  - recycling of waste
26. **Maximized Benefits** - There should be also be expert advice given by the EDB to maximize the multiple benefits e.g. environmental enhancements must use volunteers and create biodiverse green spaces.

## **5 - MULTIPLE BENEFITS**

27. The LCF is **excellent value for money** as wildlife projects deliver multiple benefits as such it **punches far above its weight**.
28. By targeting biodiversity and create wildlife friendly community green spaces and supporting green infrastructure, it delivers against all the goals of the **Well-being of Future Generations Act**.

### ***A Prosperous Wales***

29. **Match Funding** - Wildlife Trusts and other conservation organisations are able to use the current LCF to **unlock significant match funding** from other sources (e.g. WREN funding for North Wales Wildlife Trust's Anglesey Grazing Animals Partnership unlocked over £100,000 pounds from other sources).
30. **Poverty alleviation** - The LCF also helps to relieve poverty. Poverty is not simply the result of low income, but also reflects a deprivation of basic human requirements for well-being including access to high-quality greenspace<sup>8</sup>. The poorest populations are the most dependent on the 'ecosystem services' we get from nature (e.g. flood alleviation, mental and physical health benefits) and therefore suffer first and most severely from its degradation<sup>9</sup>.
31. LCF wildlife projects also **address additional root causes of poverty** through **training and job creation**. For example, many of the biodiversity projects funded by the LCF are delivered through a combination of
- a) newly employed conservation staff,
  - b) local contractors
  - c) locally recruited volunteers - thousands of hours of volunteer time, helping people gain valuable skills, confidence, and health and well-being benefits
32. For example, the Biffa Funded Pentwyn Meadows Project spent approximately £20,000 on local contractors over 2 years (roughly about half the project costs). Many of the contractors are also small farmers who rely on contract work to supplement their income.

<sup>8</sup> United Nations, Convention of Biological Diversity – report on Biodiversity for Development and Eradication of Poverty <https://www.cbd.int/undb/media/factsheets/undb-factsheet-development-en.pdf>

<sup>9</sup> **Ecosystem Services for Poverty Alleviation (ESPA)** Human dependence on ecosystem services - can quantifying it help fight poverty? <http://www.espa.ac.uk/news-events/espa-blog/human-dependence-ecosystem-services-can-quantifying-it-help-fight-poverty>

33. Many of the volunteers are not in **education or employment (NEETS)** but have receive training through the biodiversity projects, thus making them more employable. Volunteering on nature reserves also instils confidence and a sense of pride.
34. **Address the symptoms of poverty** – The LCF wildlife projects use volunteers to help restore and enhance nature reserves and greenspace close to where people live such as Silent Valley Nature Reserve near Ebbw Vale. **Volunteering on nature reserves brings proven health and wellbeing benefits which can help to arrest or reverse ailments that are shown to be more common in deprived communities**<sup>1011</sup>. The long-term conditions of obesity, diabetes, heart disease and dementia are much more prevalent in deprived communities which often have the least access to green space<sup>12</sup>.
35. **House prices** - It has been proven that, due to the effect of the “dis-amenities” of living near to landfill sites (noise and air pollution, litter, smell), local house prices experience a reduction in value of up to 2.6% against average market value. This is partly due to the “*stigma*” of having a landfill site nearby. This stigma “*appears to endure over periods in excess of 20 years*”. By contrast, high-quality green space has been shown to uplift **property values** by up to 34%<sup>13</sup>.
36. **Economic catalyst** - Improvements in biodiversity and green space have been proven to be a **catalyst for economic activity**<sup>14</sup>. It has been proven<sup>15</sup> that **high quality parks, green spaces and nature reserves contribute to the economic vitality of, and confidence in, a locality**. The LCF helps to maintain, restore and enhance these greenspaces.
37. **Tourism** - The Wales Visitor Survey 2013 (GB Staying Visitors) showed that the natural environment is the major attraction for visitors to Wales, with 69% stating that their main reason for visiting was to enjoy the landscape, countryside and/or beach. The **LCF helps protects Wales’s £6.2billion tourist industry**<sup>16</sup> by protecting, restoring and enhancing our most precious and protected landscapes and wildlife.

#### **A Resilient Wales**

38. The Wildlife Trusts have been able to protect, restore and enhance some of Wales’s most precious and statutory protected landscapes and wildlife, such as:
  - a) **North Wales Wildlife Trust** used funding from
    - Tir-a-Môr Cyf to restore and enhance Eithinog SSSI and funding. Eithinog became a nature reserve only following 16 hard years of work by local residents, who valued both its specific wildlife attractions and role as community green space.

<sup>10</sup> Environmental inequalities and their impact on the health outcomes of children and young people

<https://www.ncb.org.uk/sites/default/files/field/attachment/Environmental%20Inequalities.pdf>

<sup>11</sup> <sup>11</sup> GreenLINK (2011) Understanding the Contribution Parks and Green Spaces can make to Improving People’s Lives. Health and Wellbeing downloadable from <https://www.rudi.net/...file/Blue+Sky+Green+Space+--+Full+Report.pdf>

<sup>12</sup> Greenlinks Scotland - the links between greenspace and health: a critical literature review

<http://greenspacescotland.org.uk/links-between-greenspace-and-health.aspx>

<sup>13</sup> CABA SPACE (2006) Does Money Grow on Trees

<http://webarchive.nationalarchives.gov.uk/20110118095356/http://www.cabe.org.uk/files/does-money-grow-on-trees-summary.pdf>

<sup>14</sup> Green Infrastructure’s contribution to economic growth: a review A research paper, commissioned by DEFRA and Natural England undertaken by Sheffield Hallam University Centre For Regional Economic And Social Research

<http://www4.shu.ac.uk/research/cresr/sites/shu.ac.uk/files/green-infrastructures-contribution-growth.pdf>

<sup>15</sup> *ibid*

<sup>16</sup> Visit Wales (2010) The Economic Contribution of the Visitor Economy: UK and the Nations. Deloitte and Oxford Economics, June 2010

- SITA to contribute to the favourable conservation status of the Meirionnydd Oakwoods and Bat Sites SAC. Based on the site of the former Cooke's explosives works (latterly ICI), Gwaith Powdwr forms a vital part of the cultural heritage of the 2,000-strong community of Penrhyndeudraeth. Countless village residents either worked at the site or had family members who did, and the transformation both of its buildings into habitat for lesser horseshoe bats and the wider site into accessible wild play space has been publicly welcomed.
  - b) **Radnorshire Wildlife Trust** secured funding from BIFFA to employ a project officer to oversee restoration of Beacon Hill Common SSSI, home too many rare species including the iconic red grouse.
  - c) **Wildlife Trust of South and West Wales** used WREN funding to restore and enhance the Carmel National Nature Reserve (NNR), SAC and SSSI as part of the WREN funded Gwendraeth Grasslands Project.
  - d) **Gwent Wildlife Trust** used funding from the Silent Valley Environmental Trust to care for the habitats and species of the Silent Valley Woodland SSSI and funding from the Veolia Environmental Trust to improve the Great Traston Meadows SSSI for the nationally rare Shrill Carder Bee.
39. Such work could not go ahead without this fund. **Without the LCF, Welsh Government will lose one of the few funding sources it has to help Wales achieve its legal biodiversity duties.**
40. **Waste** - The way that society deals with waste, and our behaviours related to resource consumption, can have a direct and indirect impact upon wildlife. The waste that goes to landfill sites is a mixture of discarded materials/products usually constructed out of natural resources such as wood, oil or other organic material. The production and disposal of these products and materials has a significant negative impact on the environment and increases Wales's carbon footprint. Landfill sites, waste depots and transfer stations themselves have a significant environmental impact (e.g. land-take from the site as well as noise, air, odour pollution and windblown litter).
41. However, the LCF is a '**green tax**' similar to the carrier bag charge under the Environment (Wales) Act 2016. The LCF and carrier bag charge are both aligned with the Welsh Government ethos that the **polluter pays**<sup>17</sup> and **biodiversity offsetting**<sup>18</sup> principles. For example, the ecological footprint of waste/landfill sites is currently compensated by funding of environmental improvements within a 10-mile radius of landfill sites. This local compensation is a form of **environment justice**.

#### ***A Healthy, more equal Wales and Cohesive Communities***

42. The LCF is fundamental to **social justice** of local communities that live within 10 miles of a landfill site. As a result of LCF-funded projects, local communities benefit from enhanced green space – this can make up for the dis-amenities of living near a landfill site.
43. The biodiversity improvements undertaken by LCF projects to enhance or create high quality parks, green spaces and nature reserves contributes to the attractiveness of the area and the confidence and sense of place of communities<sup>19,20,21,22,23,24,25,26</sup>.

<sup>17</sup> Polluter Pays Principle

<http://gov.wales/topics/environmentcountryside/epq/airqualitypollution/preventpollution/fees/?lang=en>

<sup>18</sup> See page 15 of the Nature Recovery Plan – Achieving No Net Loss - <http://gov.wales/docs/desh/consultation/140910-nature-recovery-plan-consultation-en.pdf>

<sup>19</sup> Wildlife Trusts Wales (2016) Green Infrastructure: A Catalyst for Well-being of Future Generations In Wales - <http://www.wtwales.org/greeninfrastructure>

<sup>20</sup> GreenLINK (2011) Understanding the Contribution Parks and Green Spaces can make to Improving People's Lives. Health and Wellbeing downloadable from <https://www.rudi.net/...file/Blue+Sky+Green+Space+--+Full+Report.pdf>



44. The Department of Health<sup>27</sup> recognises that a **poor physical environment is detrimental to the public's physical and mental health**. Research<sup>28</sup> has found that **spending time in nature provides protection against a range of diseases, including depression, diabetes, obesity, ADHD, cardiovascular disease, cancer and many more**. This research shows that this is due to **nature's ability to enhance the functioning of the body's immune system**<sup>29</sup>. It states that nature doesn't just have one or two active ingredients but it is more like a multivitamin that provides us with all of the nutrients we need.
45. Evidence strongly suggests that high quality green spaces can help reduce **health and social inequalities**. It is worth noting that those with close access to green space lived longer than those with no green space, even when adjusted for social class, employment, smoking etc and the impact was significantly greater amongst the least affluent<sup>30</sup>.
46. The Wildlife Trusts LCF projects have also been able to **inspire and engage communities** to care about nature on their doorstep (for example, North Wales Wildlife Trust's SITA-funded Community Orchard<sup>31</sup>).
47. Time spent in nature has a hugely positive impact on key social indicators. For example, work undertaken by the LCF projects such as creating accessible high quality greenspace make neighbourhoods more attractive, relaxing, comfortable and welcoming places and thus help to<sup>3233</sup>;
  - increase levels of social contact and social integration<sup>34</sup>
  - create community cohesion and enhance social ties especially within disadvantaged communities<sup>35</sup>
  - provide a sense of community<sup>36</sup>
  - engage individuals from different social groupings

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<sup>21</sup> The research from Birmingham University- <http://www.birminghammail.co.uk/incoming/blight-fears-for-homes-near-landfill-390538>

<sup>23</sup> <http://www.espa.ac.uk/news-events/espa-blog/human-dependence-ecosystem-services-can-quantifying-it-help-fight-poverty>

<sup>24</sup> Environmental inequalities and their impact on the health outcomes of children and young people  
<https://www.ncb.org.uk/sites/default/files/field/attachment/Environmental%20Inequalities.pdf>

<sup>25</sup> Greenspace Scotland, 2007. *The links between greenspace and health: A critical literature review*. Greenspace Scotland  
<http://greenspacescotland.org.uk/links-between-greenspace-and-health.aspx>

<sup>26</sup> Natural England's – Health Information Pack  
<https://iucn.oscar.ncsu.edu/mediawiki/images/4/4c/NaturalEngland%282012%29.pdf>

<sup>27</sup> Department of Health (2010) - Healthy Lives, Healthy People: our strategy for public health in England

<sup>28</sup> Kuo (2015) - How might contact with nature promote human health? Promising mechanisms and a possible central pathway. *Frontiers in Psychology*, 2015; 6 DOI: 10.3389/fpsyg.2015.0109

<sup>29</sup> *ibid*

<sup>30</sup> Mitchell and Popham (2008) - Effect of exposure to natural environment on health inequalities: an observational population study - *The Lancet* 372 (9650): pp 1655-1660

<sup>31</sup> Celebrating the Landfill Communities Fund <http://www.wildlifetrusts.org/LCFreport>

<sup>32</sup> Sullivan, Kuo and Depooter (2004) - The fruit of urban nature: Vital neighbourhood space. *Environment and Behaviour* 36(5): 678-700;

<sup>33</sup> Pretty, Peacock, Hine, Sellens, South and Griffin (2007) - Green exercise in the UK countryside: Effects on health and psychological well-being, and implications for policy and planning - *Journal of Environmental Planning and Management* 50(2): 211-231

<sup>34</sup> Fredrickson and Anderson (1999) - A qualitative exploration of the wilderness experience as a source of spiritual inspiration - *Journal of Environmental Psychology*. 19. 21-40.

<sup>35</sup> Dines, Catell, Gesler and Curtis (2006) - Public spaces and social relations in East London - Joseph Rowntree Foundation

<sup>36</sup> Pikora, Giles-Corti, Knuiman, Bull, Jamrozik and Donovan (2005) - Neighbourhood environmental factors correlated with walking near home: using SPACES - *Medicine and Science in Sports and Exercise* 2005;38(4):708-714

- create opportunities for community participation and volunteering Improvements in greenspace are a cost effective way for people to transform their neighbourhoods and improve their quality of life.

#### **A Wales of vibrant culture and thriving Welsh language**

48. Biodiversity and linguistic and cultural diversity are linked<sup>37</sup> with indigenous languages having elaborate and complex words and phrases for the natural world. This reflects a deep understanding of the local environment. This environmental knowledge can be lost when a community shifts to another language or when the environment is degraded<sup>38</sup>.
49. The Welsh language is intimately connected with both the history and the natural history of Wales, with many wonderful descriptive names in Welsh such as
  - ‘Eryri’ (Welsh for Snowdonia), means land of Eagles and harks back to the 16th century when eagles nested there
  - A farm near Cerrigydrudion called ‘Clust y Blaidd’ (Wolf’s Ear) which is said to date back 500 years to when wolves roamed the area rocky outcrops in the Welsh uplands.
50. Therefore the LCF, by helping to maintain and enhance biodiversity, is helping to maintain the Welsh language.

#### **Globally Responsible Wales**

51. Nature is a crucial part of our efforts to combat, mitigate and adapt to climate change and its effects. By conserving nature and restoring ecosystems we reduce our vulnerability and increase our resilience to climate change in a cost-effective manner – many of the LCF biodiversity projects can be seen as climate change mitigation and adaption projects.
52. Restoring and enhancing important habitats such as peatlands, wetlands, woodlands and unimproved grasslands help mitigate and adapt to climate change by storing and sequestering carbon dioxide from the atmosphere. They also and help to alleviate the effects of flooding (e.g. Montgomeryshire Wildlife Trusts Pumlumon Living Landscape<sup>39</sup> and Coed Cymru Pontbren Project<sup>40</sup>).

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<sup>37</sup> Gorenflo Romaine Mittermeier and Walker-Painemilla (2012) - Co-occurrence of linguistic and biological diversity in biodiversity hotspots and high biodiversity wilderness areas- Proceedings of the National Academy of Sciences of the United States of America

<sup>38</sup> UNESCO 2015 - <http://www.unesco.org/new/en/culture/themes/endangered-languages/biodiversity-and-linguistic-diversity/>

<sup>39</sup> Pumlumon Project <http://www.montwt.co.uk/what-we-do/living-landscapes/pumlumon-project>

<sup>40</sup> The Pontbren Report - <http://www.coedcymru.org.uk/images/user/5472%20Pontbren%20CS%20v12.pdf>

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