

Pwyllgor Cyilid I Finance Committee

Bil Treth Gwarediadau Tirlenwi (Cymru) | Landfill Disposals Tax (Wales)

LDT 19 RWE Generation UK PLC



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

Our ref.  
Contact: Zoe Harrison  
Phone 01793 894112  
Email: zoe.harrison@rwe.com

Dear Sirs,

11<sup>th</sup> January 2017

### **Landfill Disposals Tax (Wales) Bill Call for Evidence**

RWE Generation (RWE) is one of the UK's largest electricity generators, with a generation portfolio comprising coal, gas and biomass fired power stations across Wales and England. Aberthaw Power Station a coal fired power station, near Barry, produces pulverised fuel ash which is currently being used to fill/restore a local quarry.

RWE welcome the opportunity to comment on the proposed Bill and understand the requirement and general principles of the Bill. There is one area where we have a concern we would like to raise and this is in regards to the exemptions/reliefs. Currently under HMRC tax arrangements the use of ash to refill the quarry is exempt from landfill tax. Under the proposed arrangements this activity would again not be required to pay landfill tax, which we welcome, but instead of using an exemption it would be way of relief. This change from exemption to relief and the different process required will add an administrative burden to the company and it is not clear the benefits of this. It is therefore requested that the change from exemption to relief for re-filling former quarries is re-considered.

Please do not hesitate to contact us if you require any further information.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Zoe Harrison'.

RWE Generation UK plc

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