



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

LANDFILL DISPOSALS TAX (WALES) ACT 2017

PART 1

OVERVIEW

- 1 Overview of Act

PART 2

THE TAX AND TAXABLE DISPOSALS

CHAPTER 1

LANDFILL DISPOSALS TAX

- 2 The tax

CHAPTER 2

TAXABLE DISPOSALS

- 3 Taxable disposals
- 4 Disposal of material by way of landfill
- 5 Authorised landfill sites and environmental permits
- 6 Disposal of material as waste
- 7 Disposal of material as waste: person responsible for disposal
- 8 Landfill site activities to be treated as taxable disposals

CHAPTER 3

EXEMPT DISPOSALS

- 9 Exemptions: general

- 10 Multiple disposals of material at same site
- 11 Pet cemeteries
- 12 Power to modify exemptions

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 1

PERSONS CHARGEABLE TO TAX

- 13 Persons chargeable to tax

CHAPTER 2

TAX CHARGEABLE ON TAXABLE DISPOSALS

Calculation of tax chargeable

- 14 Calculation of tax chargeable on taxable disposal

Qualifying materials and qualifying mixtures of materials

- 15 Qualifying material
- 16 Qualifying mixtures of materials
- 17 Qualifying mixture of materials: fines

Taxable weight of material

- 18 Taxable weight of material in taxable disposal
- 19 Calculation of taxable weight of material by operator
- 20 Determination of weight of material by operator
- 21 Discount in respect of water content of material
- 22 Calculation of taxable weight of material by WRA
- 23 Calculation of taxable weight of material by WRA: cases of non-compliance
- 24 Reviews and appeals relating to method for determining weight of material
- 25 Power to modify provision relating to taxable weight of material

CHAPTER 3

RELIEF FROM TAX

- 26 Reliefs: general
- 27 Material removed from bed of river, sea or other water
- 28 Material resulting from mining and quarrying
- 29 Using material in approved site restoration work
- 30 Site restoration work: procedure on application for approval
- 31 Site restoration work: variation of approval
- 32 Refilling open-cast mines and quarries
- 33 Power to modify reliefs

CHAPTER 4

TAX COLLECTION AND MANAGEMENT

Registration

- 34 Register of persons who carry out taxable operations
- 35 Duty to be registered
- 36 Changes and corrections of information
- 37 Cancellation of registration
- 38 Reviews and appeals relating to registration

Accounting for tax

- 39 Duty to make tax return in respect of accounting period
- 40 Power to vary accounting period or filing date
- 41 Tax chargeable in respect of accounting period

Payment, recovery and repayment of tax

- 42 Payment of tax
- 43 Duty to maintain landfill disposals tax summary
- 44 Postponement of recovery
- 45 No requirement to discharge or repay tax unless all tax paid

PART 4

TAXABLE DISPOSALS MADE AT PLACES OTHER THAN AUTHORISED LANDFILL SITES

CHAPTER 1

TAX CHARGEABLE ON TAXABLE DISPOSALS

- 46 Calculation of tax chargeable on taxable disposal

CHAPTER 2

PROCEDURE FOR CHARGING TAX

- 47 The charging condition
- 48 Power to issue preliminary notice
- 49 Power to issue charging notice after issuing preliminary notice
- 50 Power to issue charging notice without issuing preliminary notice
- 51 Payment of tax
- 52 Power to make further provision
- 53 Late payment interest

Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017. (See end of Document for details)

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 1

CHAPTER 1

- 54 Power to make provision for tax credits

CHAPTER 2

NON-DISPOSAL AREAS

- 55 Designation of non-disposal area
56 Duties of operator in relation to non-disposal area
57 Duties to keep and preserve records
58 Reviews and appeals relating to designation of non-disposal areas

CHAPTER 3

INVESTIGATION AND INFORMATION

- 59 Powers of inspection
60 Disclosure of information to WRA

CHAPTER 4

PENALTIES UNDER THIS ACT

Penalties relating to calculation of taxable weight of material

- 61 Penalty for failure to determine weight properly
62 Penalty for applying water discount incorrectly
63 Assessment of penalties under sections 61 and 62

Penalties relating to registration

- 64 Penalties for carrying out taxable operations without being registered
65 Reasonable excuse for non-compliance
66 Penalty for failure to comply with other requirements relating to registration
67 Assessment of penalties under sections 64 and 66

Penalties relating to non-disposal areas

- 68 Penalties relating to non-disposal areas
69 Assessment of penalties under section 68

General

- 70 Payment of penalties
71 Double jeopardy
72 Liability of personal representatives
73 Power to make regulations about penalties

Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017. (See end of Document for details)

CHAPTER 5

ADDITIONAL PENALTIES UNDER THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

- 74 Penalties for multiple failures to make tax returns
- 75 Penalty for failure to pay tax on time
- 76 Penalties for multiple failures to pay tax on time

CHAPTER 6

SPECIAL CASES

Corporate groups

- 77 Designation of group of companies
- 78 Conditions for designation as member of group
- 79 Variation or cancellation of designation
- 80 Reviews and appeals relating to designation of groups of companies
- 81 Power to make further provision about designation of groups of companies

Partnerships and unincorporated bodies

- 82 Registration of partnerships and unincorporated bodies and changes in membership
- 83 Duties and liabilities of partnerships and unincorporated bodies
- 84 Power to make further provision about partnerships and unincorporated bodies

Change in persons carrying on landfill business

- 85 Death, incapacity and insolvency
- 86 Power to make further provision about death, incapacity and insolvency
- 87 Power to make provision about transfers of businesses as going concerns

CHAPTER 7

MISCELLANEOUS

Further provision relating to the tax

- 88 Adjustment of contracts
- 89 Power to impose secondary liability on controllers of authorised landfill sites
- 90 Minor and consequential amendments to the Tax Collection and Management (Wales) Act 2016
- 91 Welsh Ministers' exercise of powers and duties under this Act

Landfill Disposals Tax Communities Scheme

- 92 Landfill Disposals Tax Communities Scheme

Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017. (See end of Document for details)

PART 6

FINAL PROVISIONS

- 93 Power to make consequential and transitional etc. provision
- 94 Regulations under this Act: general
- 95 Regulations changing tax rates
- 96 Interpretation
- 97 Coming into force
- 98 Short title

SCHEDULE 1 — QUALIFYING MATERIAL: SPECIFIED MATERIALS AND CONDITIONS

General

- 1 The Table sets out— (a) in the second column, the...

Interpretation

- 2 The Table is to be interpreted in accordance with the...
- 3 The material in Group 1 comprises only—
- 4 The material in Group 2 comprises only—
- 5 The material in Group 2 does not include—
- 6 The material in Group 3 comprises only—
- 7 The material in Group 3 does not include—
- 8 The material in Group 4 comprises only—
- 9 The material in Group 5 comprises only fly ash and...
- 10 The material in Group 5 does not include fly ash...
- 11 The material in Group 6 comprises only—
- 12 Group 7 includes calcium sulphate, gypsum and calcium sulphate based...
- 13 In the third column of the Table, “non-hazardous waste” means...

SCHEDULE 2 — CONTENTS OF REGISTER

General information

- 1 A person's entry in the register must contain the following...

Representative members of corporate groups: additional information about group

- 2 If a registered person is the representative member of a...

Partnerships and unincorporated bodies: additional information about members

- 3 Where a partnership or unincorporated body is registered in the...

Interpretation

- 4 For the purposes of this Schedule, the business address of...

SCHEDULE 3 — CONTENTS OF LANDFILL INVOICE

- 1 A landfill invoice must contain the following information—

Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017. (See end of Document for details)

2 Where a landfill invoice is issued in respect of more...

SCHEDULE 4 — MINOR AND CONSEQUENTIAL AMENDMENTS TO THE
TAX COLLECTION AND MANAGEMENT (WALES) ACT
2016

- 1 TCMA is amended as follows.
- 2 In section 39 (preservation of information etc.) (as amended by...
- 3 In section 40 (meaning of “filing date”) (as amended by...
- 4 In section 104 (carrying out inspections under section 103: further...
- 5 In section 105 (carrying out inspections under section 103: use...
- 6 In section 107 (producing authorisation to carry out inspections), after...
- 7 In section 108 (approval of tribunal for inspection)—
- 8 In section 111 (interpretation of Chapter 4)—
- 9 In section 118 (penalty for failure to make tax return...
- 10 In section 121 (reduction in penalty for failure to make...
- 11 In section 122 (penalty for failure to pay tax on...
- 12 In section 122A (further penalties for continuing failure to pay...
- 13 In section 126 (reasonable excuse for failure to make tax...
- 14 In section 127 (assessment of penalties) (as amended by paragraph...
- 15 In section 157A (late payment interest on penalties) (inserted by...
- 16 In section 172 (appealable decisions) (as amended by paragraph 62...
- 17 In section 182 (payment of penalties in the event of...
- 18 In section 190 (issue of notices by WRA) (as amended...
- 19 In section 192 (interpretation) (as amended by paragraph 70 of...
- 20 In section 193 (index of defined expressions) (as amended by...

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017.