



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 1

### OVERVIEW

#### 1 Overview of Act

- (1) This Part provides an overview of this Act.
- (2) Part 2—
  - (a) makes provision for a tax (landfill disposals tax) to be charged on taxable disposals,
  - (b) explains what a taxable disposal is, and
  - (c) makes provision about disposals that are exempted from the tax.
- (3) Part 3 makes provision about how the tax is to be charged on taxable disposals made at authorised landfill sites. It includes provision about—
  - (a) the persons on whom the tax is chargeable,
  - (b) how the amount of tax chargeable on a taxable disposal is to be calculated,
  - (c) taxable disposals for which relief from the tax may be claimed,
  - (d) registration and accounting requirements, and
  - (e) payment, recovery and repayment of the tax.
- (4) Part 4 makes provision about how the tax is to be charged on taxable disposals made at places other than authorised landfill sites. It includes provision about—
  - (a) how the amount of tax chargeable on a taxable disposal is to be calculated,
  - (b) the persons on whom the tax may be charged,
  - (c) the procedure by which tax is charged on a person,
  - (d) payment of the tax, and
  - (e) late payment interest on unpaid tax.
- (5) Part 5 makes supplementary provision in connection with the tax. It includes provision—

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**Changes to legislation:** There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, PART 1. (See end of Document for details)

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- (a) enabling regulations to be made about circumstances in which a person is to be entitled to credit in respect of the tax,
  - (b) about the creation of non-disposal areas within authorised landfill sites,
  - (c) about the inspection of premises and information sharing,
  - (d) about penalties,
  - (e) about the application of the provisions of this Act and the Tax Collection and Management (Wales) Act 2016 (anaw 6) in special cases (for example, in the case of corporate groups, partnerships and unincorporated associations), and
  - (f) about other miscellaneous matters.
- (6) Part 5 also makes provision for a Landfill Disposals Tax Communities Scheme.
- (7) Part 6 contains provision that applies generally for the purposes of this Act (including provision about the interpretation of this Act).

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, PART 1.