



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 2

TAX CHARGEABLE ON TAXABLE DISPOSALS

Taxable weight of material

20 Determination of weight of material by operator

- (1) The operator of an authorised landfill site must determine the weight of the material in a taxable disposal by using a weighbridge.
- (2) The operator must ensure, for the purposes of subsection (1)—
 - (a) that the material is weighed on the weighbridge before the disposal is made, and
 - (b) that the weighbridge meets each requirement in weights and measures legislation that applies to the weighbridge (if any).
- (3) The operator of an authorised landfill site may make an application to WRA for approval to use an alternative method to determine the weight of the material in a taxable disposal.
- (4) An application must—
 - (a) be made in such manner,
 - (b) contain such information, and
 - (c) be accompanied by such documents,as may be specified by WRA (either generally or in a particular case).
- (5) Where the operator makes an application for approval—

Changes to legislation: *There are currently no known outstanding effects for the*
Landfill Disposals Tax (Wales) Act 2017, Section 20. (See end of Document for details)

- (a) WRA must issue a notice to the operator of its decision on the application, and
 - (b) if WRA gives approval, the notice must set out the details of the approval.
- (6) An approval—
- (a) may relate to all the taxable disposals in respect of which the application is made, or to particular descriptions of those taxable disposals only;
 - (b) may be unconditional or subject to conditions;
 - (c) may be given for a fixed period or an unlimited period;
 - (d) may be varied or revoked at any time by issuing a notice to the operator.
- (7) If WRA gives the operator approval to use an alternative method to determine the weight of the material in a taxable disposal, the operator—
- (a) must use that method in relation to the disposal (instead of the method described in subsection (1)), and
 - (b) must do so in accordance with any condition to which the approval is subject.
- (8) In this section, “weights and measures legislation” means the Weights and Measures Act 1985 (c. 72) and regulations made (in whole or in part) under that Act.

Commencement Information

- I1** [S. 20\(1\)\(2\)\(7\)\(8\)](#) in force at 1.4.2018 by [S.I. 2018/35](#), [art. 3](#)
- I2** [S. 20\(3\)-\(6\)](#) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(b\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 20.