



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 6

SPECIAL CASES

Change in persons carrying on landfill business

85 Death, incapacity and insolvency

- (1) This section applies where a person (“A”) carries on a landfill business of another person (“B”) who has died, become incapacitated or become subject to an insolvency procedure.
- (2) A must give WRA notice of—
 - (a) the fact that A is carrying on the landfill business, and
 - (b) the nature and date of the event that has led to A carrying it on.
- (3) The notice must be given before the end of the period of 30 days beginning with the day on which A began to carry on the landfill business.
- (4) WRA may treat A as if A were B for the purposes of the tax, with effect from the time when A began to carry on the landfill business; and WRA may do so whether or not A has given notice under subsection (2).
- (5) WRA must issue a notice to A (and, if appropriate, to B) of a decision to treat A as B.
- (6) If WRA treats A in that way, A is not required to be registered, or to apply for registration, by virtue of that treatment.
- (7) If—

Status: This is the original version (as it was originally enacted).

- (a) B ceases to be incapacitated or subject to an insolvency procedure, or
 - (b) A ceases to carry on the landfill business of B,
- A must give WRA notice of the cessation and the date on which it occurred.
- (8) The notice must be given before the end of the period of 30 days beginning with that date.
- (9) WRA must cease to treat A as B if—
- (a) WRA is satisfied that either of the conditions in subsection (7) is met (whether or not A has given notice under that subsection), or
 - (b) WRA cancels the registration of B.
- (10) WRA must issue a notice to A (and, if appropriate, to B) of a decision to cease to treat A as B.
- (11) For the purposes of this section, a person becomes subject to an insolvency procedure if—
- (a) the person is made bankrupt;
 - (b) a company voluntary arrangement takes effect in relation to the person under Part 1 of the [Insolvency Act 1986 \(c. 45\)](#);
 - (c) the person enters administration or goes into liquidation or receivership;
 - (d) any corresponding event occurs which has effect under or as a result of the law of Scotland or Northern Ireland or a country or territory outside the United Kingdom.