



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 6

SPECIAL CASES

Change in persons carrying on landfill business

86 Power to make further provision about death, incapacity and insolvency

- (1) Regulations may add to, repeal or otherwise amend any provision made by an enactment relating to the tax about cases where a person who has carried on a landfill business dies, becomes incapacitated or becomes subject to an insolvency procedure.
- (2) The regulations may (among other things) make provision—
 - (a) about the circumstances in which a person becomes, or ceases to be, incapacitated or subject to an insolvency procedure;
 - (b) about duties, liabilities and entitlements relating to the tax where a person has died, become incapacitated or become subject to an insolvency procedure;
 - (c) which applies whether or not anyone else carries on a person's landfill business after the person dies, becomes incapacitated or becomes subject to an insolvency procedure.