

These notes refer to the Landfill Disposals Tax (Wales) Act 2017 (c.3) which received Royal Assent on 7 September 2017

LANDFILL DISPOSALS TAX (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5 - Supplementary Provision

Chapter 7 - Miscellaneous

Further provision relating to the tax

Section 88 – Adjustment of contracts

161. **Section 88** provides that where:

- a. a taxable disposal is made at an authorised landfill site,
- b. there is a contract in place that provides for a payment to be made for that disposal, and
- c. the tax chargeable on that disposal changes as a result of an enactment relating to LDT,

the payment under the contract for that disposal is to be adjusted to reflect the change in the tax chargeable on the disposal , unless the contract provides otherwise.