



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 7

MISCELLANEOUS

Further provision relating to the tax

89 Power to impose secondary liability on controllers of authorised landfill sites

- (1) Regulations may make provision for and in connection with requiring a controller of an authorised landfill site, or of part of such a site, to pay the tax chargeable on taxable disposals made at the site or part in question.
- (2) A controller of an authorised landfill site or of part of such a site—
 - (a) is a person, other than the operator of the site, who determines, or is entitled to determine, what disposals of material may be made throughout the site or part in question, but
 - (b) does not include a person who determines, or is entitled to determine, what disposals are made only because the person is an employee or agent of another person.
- (3) Regulations under this section may (among other things) make provision—
 - (a) requiring WRA to be notified if a person becomes, or ceases to be, a controller of an authorised landfill site or of part of such a site;
 - (b) about the circumstances in which a controller is required to pay tax;
 - (c) for determining the amount of tax a controller is required to pay;
 - (d) about the relationship between a requirement for a controller to pay tax and any liability of the operator of the authorised landfill site to pay tax;

Status: This is the original version (as it was originally enacted).

- (e) about the procedure for requiring a controller to pay tax;
 - (f) about when the tax must be paid;
 - (g) about duties to keep and preserve records;
 - (h) for penalties in respect of failures to comply with the regulations;
 - (i) for reviews and appeals.
- (4) The regulations may amend or apply (with or without modifications) any enactment relating to the tax.