



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 6

SPECIAL CASES

Partnerships and unincorporated bodies

82 Registration of partnerships and unincorporated bodies and changes in membership

- (1) This section applies where two or more persons carry on a landfill business in partnership or as an unincorporated body.
- (2) WRA may register the persons in their own names or in the name of the partnership or body.
- (3) Where the persons are registered in the name of the partnership or body and its membership changes, the persons who are members after the change continue to be registered in that name if at least one of them was a member before the change.
- (4) A person who ceases to be a member of a partnership or unincorporated body is to be treated as continuing to be a member until the date on which notice of the change in membership is given to WRA under section 36.
- (5) Subsection (4) applies for the purposes of any enactment relating to the tax, but is subject to section 36(3) of the Partnership Act 1890 (c. 39) (liability of estate on death or bankruptcy).

Status: Point in time view as at 25/01/2018.

Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: Partnerships and unincorporated bodies. (See end of Document for details)

Commencement Information

II S. 82 in force at 25.1.2018 by S.I. 2018/35, art. 2(w)

83 Duties and liabilities of partnerships and unincorporated bodies

- (1) Where anything is required or permitted to be done under an enactment relating to the tax by or in relation to persons carrying on business in partnership, it must be done by or in relation to every person who is a partner at the time when it is done or required to be done.
- (2) But anything that is required or permitted to be done by every partner may instead be done by any of them; and if the partnership's principal place of business is in Scotland, it may also be done by any other person authorised by the partnership.
- (3) Where anything is required or permitted to be done under an enactment relating to the tax by or in relation to persons carrying on business as an unincorporated body, it must be done by or in relation to every person who is a managing member of the body at the time when it is done or required to be done.
- (4) But anything that is required or permitted to be done by every managing member of the body may instead be done by any of them.
- (5) The managing members of an unincorporated body are—
 - (a) each member of the unincorporated body holding office as president, chairman, treasurer, secretary or any similar office;
 - (b) if there is no such office, each member holding office as a member of a committee by which the affairs of the body are managed;
 - (c) if there is no such office or committee, each member of the body.
- (6) A liability to pay a relevant amount as a result of anything done or omitted to be done by persons carrying on business in partnership or as an unincorporated body is a joint and several liability of every person who is a member of the partnership or body at the time when the thing is done or omitted to be done.
- (7) But where—
 - (a) persons carry on a landfill business in partnership or as an unincorporated body, and
 - (b) a person is a member of the partnership or body for only part of an accounting period,
 the person's personal liability for tax chargeable in respect of the accounting period is the proportion of the liability relating to the business of the partnership or body that is just and reasonable in the circumstances.
- (8) In this section, “relevant amount” means—
 - (a) an amount of tax;
 - (b) a penalty under an enactment relating to the tax;
 - (c) interest on an amount within paragraph (a) or (b).

Status: Point in time view as at 25/01/2018.

Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: Partnerships and unincorporated bodies. (See end of Document for details)

Commencement Information

I2 [S. 83](#) in force at 25.1.2018 by [S.I. 2018/35](#), **art. 2(w)**

84 Power to make further provision about partnerships and unincorporated bodies

Regulations may add to, repeal or otherwise amend any provision made by an enactment relating to the tax about cases where persons carry on business in partnership or as an unincorporated body.

Commencement Information

I3 [S. 84](#) in force at 25.1.2018 by [S.I. 2018/35](#), **art. 2(w)**

Status:

Point in time view as at 25/01/2018.

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: Partnerships and unincorporated bodies.