

EXPLANATORY NOTE

(This note is not part of the Order)

This Order is the second commencement order made by the Welsh Ministers under the Landfill Disposals Tax (Wales) Act 2017 (“the Act”).

Article 2 of this Order brings certain provisions of the Act into force on 25 January 2018. These provisions enable various applications to be made to the Welsh Revenue Authority (“WRA”) and provide WRA with the ability to approve these applications prior to the collection of landfill disposals tax. Relevant appeal and penalty provisions are also being commenced on this date.

Article 3 of this Order brings into force on 1 April 2018 any provision of the Act to the extent that it has not already been commenced before this date.