

*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 4 – Taxable Disposals Made at Places Other than Authorised Landfill Sites

Chapter 2 – Procedure for Charging Tax

Section 51 – Payment of tax

95. This section imposes an obligation on the recipient of a charging notice to pay the tax charged by that notice within a period of 30 days. Where charging notices are issued to more than one person in respect of the same taxable disposal, all of those persons are jointly and severally liable (i.e. WRA will be able to recover tax from all or any of them).