

LANDFILL DISPOSALS TAX (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5 - Supplementary Provision

Chapter 6 – Special Cases

Partnerships and unincorporated bodies

Sections 82 to 84 – Registration and changes in membership of, duties and liabilities of and power to make further provision about partnerships and unincorporated bodies

153. **Section 82** provides that where two or more persons carry on a landfill business in partnership or as an unincorporated body, WRA may register the persons in their own names or in the name of the partnership or body. If the registration is completed in the name of the partnership or body and its membership changes, in order for the registration to remain valid at least one of the members must have been a member of the partnership or body before the change.
154. In accordance with section 36 of the Act, WRA must be informed of any changes to the membership of a partnership or unincorporated body and the effect of section 82(4) is that a person is treated as continuing to be a member of a partnership or body until WRA is notified otherwise.
155. **Section 83** provides that where anything is required or permitted to be done by or in relation to persons in a partnership or unincorporated body under this Act or TCMA, it must be done by or in relation to every person who is a partner in the partnership or a managing member of the body at the time when it is done or required to be done. However, anything required or permitted to be done by every partner or managing member may instead be done by any one of them.
156. A liability to pay an amount of tax, penalty or interest as a result of anything done or omitted to be done by persons carrying on business in a partnership or unincorporated body is a joint and several liability of every person who is a partner in the partnership or a member of the body at the time when the thing is done or omitted.
157. **Section 84** provides the Welsh Ministers with the power to make regulations which may add to, repeal or amend provision about cases where persons carry on business in partnership or as an unincorporated body.