

LANDFILL DISPOSALS TAX (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 6 – Final Provisions

Section 93 Power to make consequential and transitional etc. provision

171. **Section 93** provides that the Welsh Ministers may, by regulations, make such incidental, consequential, supplemental, transitional, transitory or saving provision as they think appropriate for the purpose of, or in connection with, or for giving full effect to, any provision made by or under this Act.
172. Regulations made under section 93 are subject to the negative procedure, provided that the Welsh Ministers are satisfied that the regulations do not make provision that may create or increase a charge to tax. If regulations could result in tax becoming chargeable where that would not otherwise have been the case, or could increase the amount of tax chargeable, the regulations will be subject to the affirmative procedure. This is set out at section 94.
173. Given that regulations can only be made by the negative procedure under section 93 if Welsh Ministers are satisfied that they do not have the potential to affect a person's liability to tax, this procedure is likely to be used in limited circumstances only: for example, where a consequential amendment needs to be made to the information required on a landfill invoice. Conversely, regulations under section 93 will be made using the affirmative procedure if any provision within those regulations has the potential to create or increase a person's tax liability, for example, provision that could affect a person's entitlement to one of the reliefs or exemptions.

Sections 94 to 98 – Regulations under this Act: general; Regulations changing tax rates; Interpretation; Coming into force and; Short title

174. **Sections 94** and **95** set out the procedures that apply to the exercise of the various regulation-making powers conferred by the Act. **Section 96** gives the meaning of various terms used in the Act. The position in relation to the commencement of the Act's provisions is provided for at **section 97** and **section 98** establishes the Act's short title as the Landfill Disposals Tax (Wales) Act 2017.