



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 6

SPECIAL CASES

Change in persons carrying on landfill business

85 Death, incapacity and insolvency

- (1) This section applies where a person (“A”) carries on a landfill business of another person (“B”) who has died, become incapacitated or become subject to an insolvency procedure.
- (2) A must give WRA notice of—
 - (a) the fact that A is carrying on the landfill business, and
 - (b) the nature and date of the event that has led to A carrying it on.
- (3) The notice must be given before the end of the period of 30 days beginning with the day on which A began to carry on the landfill business.
- (4) WRA may treat A as if A were B for the purposes of the tax, with effect from the time when A began to carry on the landfill business; and WRA may do so whether or not A has given notice under subsection (2).
- (5) WRA must issue a notice to A (and, if appropriate, to B) of a decision to treat A as B.
- (6) If WRA treats A in that way, A is not required to be registered, or to apply for registration, by virtue of that treatment.
- (7) If—

Status: This is the original version (as it was originally enacted).

- (a) B ceases to be incapacitated or subject to an insolvency procedure, or
 - (b) A ceases to carry on the landfill business of B,
- A must give WRA notice of the cessation and the date on which it occurred.
- (8) The notice must be given before the end of the period of 30 days beginning with that date.
- (9) WRA must cease to treat A as B if—
- (a) WRA is satisfied that either of the conditions in subsection (7) is met (whether or not A has given notice under that subsection), or
 - (b) WRA cancels the registration of B.
- (10) WRA must issue a notice to A (and, if appropriate, to B) of a decision to cease to treat A as B.
- (11) For the purposes of this section, a person becomes subject to an insolvency procedure if—
- (a) the person is made bankrupt;
 - (b) a company voluntary arrangement takes effect in relation to the person under Part 1 of the [Insolvency Act 1986 \(c. 45\)](#);
 - (c) the person enters administration or goes into liquidation or receivership;
 - (d) any corresponding event occurs which has effect under or as a result of the law of Scotland or Northern Ireland or a country or territory outside the United Kingdom.

86 Power to make further provision about death, incapacity and insolvency

- (1) Regulations may add to, repeal or otherwise amend any provision made by an enactment relating to the tax about cases where a person who has carried on a landfill business dies, becomes incapacitated or becomes subject to an insolvency procedure.
- (2) The regulations may (among other things) make provision—
- (a) about the circumstances in which a person becomes, or ceases to be, incapacitated or subject to an insolvency procedure;
 - (b) about duties, liabilities and entitlements relating to the tax where a person has died, become incapacitated or become subject to an insolvency procedure;
 - (c) which applies whether or not anyone else carries on a person's landfill business after the person dies, becomes incapacitated or becomes subject to an insolvency procedure.

87 Power to make provision about transfers of businesses as going concerns

- (1) Regulations may make provision for securing continuity in the application of any enactment relating to the tax where a landfill business is transferred from one person to another as a going concern.
- (2) The regulations may (among other things) make provision—
- (a) requiring WRA to be notified of the transfer;
 - (b) for any liability or duty of the transferor relating to the tax to become a liability or duty of the transferee;

- (c) for any entitlement of the transferor to the discharge or repayment of an amount of tax, whether arising before or after the transfer, to become an entitlement of the transferee;
 - (d) for anything done before the transfer by or in relation to the transferor to be treated for the purposes of the tax as having been done by or in relation to the transferee;
 - (e) about duties to keep and preserve records.
- (3) The regulations may make provision that applies subject to conditions, and may in particular—
- (a) provide that the application to a transferor and transferee of any provision made under subsection (2)(b) to (e) requires the approval of WRA;
 - (b) make provision about the making and determination of applications for approval.
- (4) The regulations may make provision for—
- (a) penalties in respect of failures to comply with the regulations;
 - (b) reviews and appeals.
- (5) The regulations may amend or apply (with or without modifications) any enactment relating to the tax.