



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 2

TAX CHARGEABLE ON TAXABLE DISPOSALS

Taxable weight of material

18 Taxable weight of material in taxable disposal

- (1) The taxable weight of the material in a taxable disposal made at an authorised landfill site—
 - (a) must be calculated by the operator of the site at which the taxable disposal is made;
 - (b) may be calculated by WRA if it thinks it appropriate to do so.
- (2) The calculation is to be made—
 - (a) in accordance with section 19, if made by the operator;
 - (b) in accordance with section 22, if made by WRA.
- (3) Where—
 - (a) no tax return has been made in respect of the disposal, and
 - (b) WRA—
 - (i) calculates the taxable weight of the material, and
 - (ii) applies the result in issuing a notice to the operator in respect of the disposal,

the taxable weight of the material for the purposes of section 14(2) and (5) is the taxable weight calculated by WRA, unless the operator subsequently takes the steps set out in subsection (4).

Status: This is the original version (as it was originally enacted).

- (4) Where the operator—
- (a) calculates the taxable weight of the material, and
 - (b) applies the result in making or amending a tax return in respect of the disposal, the taxable weight of the material for the purposes of section 14(2) and (5) is the taxable weight calculated by the operator, unless WRA subsequently takes the steps set out in subsection (5).
- (5) Where WRA—
- (a) calculates the taxable weight of the material after a tax return has been made in respect of the disposal, and
 - (b) applies the result in issuing a notice to the operator in respect of the disposal, the taxable weight of the material for the purposes of section 14(2) and (5) is the taxable weight calculated by WRA, unless the operator subsequently takes the steps set out in subsection (4).