



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

20 Determination of weight of material by operator

- (1) The operator of an authorised landfill site must determine the weight of the material in a taxable disposal by using a weighbridge.
- (2) The operator must ensure, for the purposes of subsection (1)—
 - (a) that the material is weighed on the weighbridge before the disposal is made, and
 - (b) that the weighbridge meets each requirement in weights and measures legislation that applies to the weighbridge (if any).
- (3) The operator of an authorised landfill site may make an application to WRA for approval to use an alternative method to determine the weight of the material in a taxable disposal.
- (4) An application must—
 - (a) be made in such manner,
 - (b) contain such information, and
 - (c) be accompanied by such documents,as may be specified by WRA (either generally or in a particular case).
- (5) Where the operator makes an application for approval—

Status: Point in time view as at 25/01/2018. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 20. (See end of Document for details)

- (a) WRA must issue a notice to the operator of its decision on the application, and
 - (b) if WRA gives approval, the notice must set out the details of the approval.
- (6) An approval—
- (a) may relate to all the taxable disposals in respect of which the application is made, or to particular descriptions of those taxable disposals only;
 - (b) may be unconditional or subject to conditions;
 - (c) may be given for a fixed period or an unlimited period;
 - (d) may be varied or revoked at any time by issuing a notice to the operator.
- (7) If WRA gives the operator approval to use an alternative method to determine the weight of the material in a taxable disposal, the operator—
- (a) must use that method in relation to the disposal (instead of the method described in subsection (1)), and
 - (b) must do so in accordance with any condition to which the approval is subject.
- (8) In this section, “weights and measures legislation” means the Weights and Measures Act 1985 (c. 72) and regulations made (in whole or in part) under that Act.

Commencement Information

II S. 20(3)-(6) in force at 25.1.2018 by S.I. 2018/35, art. 2(b)

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