



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 4

TAX COLLECTION AND MANAGEMENT

Payment, recovery and repayment of tax

43 Duty to maintain landfill disposals tax summary

- (1) A person who carries out taxable operations must keep a record (a “landfill disposals tax summary”) of—
 - (a) the amount of tax chargeable on the person, and
 - (b) the tax paid by the person,in respect of each accounting period.
- (2) WRA may specify—
 - (a) the form in which the landfill disposals tax summary must be kept, and
 - (b) the information that must be contained in it.
- (3) The landfill disposals tax summary is to be treated for the purposes of TCMA as being a record required to be kept and preserved under section 38(1) of TCMA for the purpose of demonstrating that the tax return that the person is required to make in respect of the accounting period is correct and complete.