



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 4

TAXABLE DISPOSALS MADE AT PLACES OTHER THAN AUTHORISED LANDFILL SITES

CHAPTER 2

PROCEDURE FOR CHARGING TAX

48 Power to issue preliminary notice

- (1) WRA may issue a preliminary notice to a person if it appears to WRA that—
 - (a) a taxable disposal has been made at a place that is not, and does not form part of, an authorised landfill site, and
 - (b) the person meets the charging condition in respect of the disposal (see section 47).
- (2) A preliminary notice must—
 - (a) identify the land where the taxable disposal appears to have been made;
 - (b) describe the circumstances of the disposal and the nature of the material disposed of, so far as they are known to WRA;
 - (c) state when the disposal appears to have been made, and if WRA has estimated when the disposal was made, explain how WRA has made the estimate;
 - (d) explain why WRA thinks that the person to whom the notice is issued meets the charging condition in respect of the disposal;
 - (e) state the amount of the proposed charge to tax on the disposal;
 - (f) explain how that amount has been calculated, including the method used by WRA to determine the taxable weight of the material disposed of.
- (3) A preliminary notice must also inform the person to whom it is issued—

- (a) that a notice will be issued under section 49 after the end of 45 days beginning with the day on which the preliminary notice is issued,
 - (b) that the person may request that WRA extend that period, and
 - (c) that the person may make written representations to WRA at any time before a notice is issued under section 49.
- (4) A single preliminary notice may relate to more than one taxable disposal or to an unascertained number of taxable disposals.
- (5) WRA may not issue a preliminary notice more than 4 years after WRA becomes aware of any taxable disposal to which the notice relates.
- (6) Nor may WRA issue a preliminary notice more than 20 years after the time when it appears to WRA that any taxable disposal to which the notice relates was made.