



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

50 Power to issue charging notice without issuing preliminary notice

- (1) This section applies where WRA—
 - (a) is satisfied that a person meets the charging condition in respect of a taxable disposal made at a place that is not, and does not form part of, an authorised landfill site, and
 - (b) thinks that there is likely to be a loss of tax if it proceeds under sections 48 and 49.
- (2) WRA may issue a charging notice to the person without first issuing a preliminary notice.
- (3) A charging notice issued under this section must include—
 - (a) the information specified in section 49(5), and
 - (b) WRA's reasons for issuing the notice without first issuing a preliminary notice.
- (4) WRA may not issue a charging notice under this section more than 4 years after WRA becomes aware of any taxable disposal to which the notice relates.
- (5) Nor may WRA issue a charging notice under this section more than 20 years after the time when it appears to WRA that any taxable disposal to which the notice relates was made.

Changes to legislation: *There are currently no known outstanding effects for the*
Landfill Disposals Tax (Wales) Act 2017, Section 50. (See end of Document for details)

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Commencement Information

II [S. 50](#) in force at 1.4.2018 by [S.I. 2018/35](#), [art. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 50.