Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 2

NON-DISPOSAL AREAS

56 Duties of operator in relation to non-disposal area

(1) Where—

(a) a notice is in force designating a part of an authorised landfill site as a non-disposal area, and

(b) there is material at the site which is of a description specified in the notice as material which must, or must not, be deposited in the area,

the operator of the site must ensure that the material is dealt with in accordance with the provisions of the notice.

(2) Subsection (1) ceases to apply in relation to material if a taxable disposal of the material is made outside the non-disposal area.

(3) Subsection (1) does not apply in relation to material if—

(a) a taxable disposal of the material is going to be made immediately after it is produced at or brought onto the authorised landfill site, or

(b) the material is in transit between places outside the site and is going to be removed from the site immediately.

(4) Nor does that subsection apply if—

(a) WRA agrees in a particular case that material may be dealt with otherwise than in accordance with the provisions of the notice designating the non-disposal area, and

(b) the material is dealt with in accordance with the agreement.

(5) An agreement given by WRA under subsection (4)(a)—

(a) may be unconditional or subject to conditions;

(b) may provide that anything done in relation to material identified in the agreement is to be treated as having been done in relation to other material of the same description at the authorised landfill site;

(c) may relate to things done before the agreement is given if WRA is satisfied that the operator of the site could not reasonably have been expected to obtain its agreement before they were done.

(6) See section 8(3)(g) for provision which treats a taxable disposal as being made if material is kept in a non-disposal area beyond the end of the maximum period specified in the notice designating the area, unless the material is dealt with in accordance with an agreement under subsection (4)(a).

(7) Regulations may amend this section to make further or different provision about circumstances in which subsection (1) does not apply (or ceases to apply).

Commencement Information

I1 S. 56 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 56.