



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 6

SPECIAL CASES

Corporate groups

77 Designation of group of companies

- (1) WRA may designate two or more bodies corporate as a group for the purposes of the tax.
- (2) A designation is made by issuing a notice to each member of the group.
- (3) The notice must specify—
 - (a) the bodies corporate that are members of the group;
 - (b) the member of the group that is the representative member;
 - (c) the date on which the designation takes effect.
- (4) The effects of designating a group are that—
 - (a) the representative member of the group is to be treated for the purposes of the tax as the operator of each authorised landfill site of which a member of the group is the operator;
 - (b) accordingly, a relevant amount that a body corporate would otherwise be required to pay as a result of anything done or omitted to be done while it is a member of the group must instead be paid by the representative member;
 - (c) all of the following are jointly and severally liable for any of the relevant amount that remains unpaid after the date by which the representative member was required to pay it—

Status: Point in time view as at 25/01/2018. This version of this provision has been superseded.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 77. (See end of Document for details)

- (i) each body corporate that was a member of the group at the time of the act or omission that gave rise to the requirement to pay the amount, and
 - (ii) any other body corporate that was a member of the group on the date by which the representative member was required to pay the amount.
- (5) WRA may designate a group of bodies corporate only on the application of one or more of those bodies.
- (6) An application to designate a group must be made in writing; and the body or bodies making the application must satisfy WRA that it is made with the agreement of every other proposed member of the group.
- (7) If WRA refuses an application to designate a group, it must issue a notice of its decision to the body or bodies that made the application.
- (8) In this section, “relevant amount” means—
 - (a) an amount of tax;
 - (b) a penalty under an enactment relating to the tax;
 - (c) interest on an amount within paragraph (a) or (b).

Commencement Information

II S. 77 in force at 25.1.2018 by S.I. 2018/35, art. 2(w)

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