



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

#### CHAPTER 6

##### SPECIAL CASES

###### *Corporate groups*

#### **78 Conditions for designation as member of group**

- (1) A body corporate may be designated as a member of a group only if—
  - (a) it carries out taxable operations or intends to do so, and
  - (b) it is under the same control as every other member of the group.
- (2) Two or more bodies corporate are under the same control if—
  - (a) one of them controls all of the others,
  - (b) one body corporate or individual controls all of them, or
  - (c) two or more individuals carrying on business in partnership control all of them.
- (3) For the purposes of subsection (2)—
  - (a) one body corporate (“A”) controls another body corporate (“B”) if—
    - (i) A is empowered by or under an enactment to control B's activities, or
    - (ii) A is B's holding company;
  - (b) an individual or individuals control a body corporate if they would, if they were a company, be the body's holding company.
- (4) In subsection (3), “holding company” has the meaning given by section 1159 of, and Schedule 6 to, the Companies Act 2006 (c. 46).

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**Changes to legislation:** There are currently no known outstanding effects for the  
Landfill Disposals Tax (Wales) Act 2017, Section 78. (See end of Document for details)

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#### Commencement Information

**II** [S. 78](#) in force at 25.1.2018 by [S.I. 2018/35](#), **art. 2(w)**

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 78.