



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 \(c. 46\)](#).