



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 6

SPECIAL CASES

Corporate groups

79 Variation or cancellation of designation

- (1) Where two or more bodies corporate have been designated as a group, WRA may—
 - (a) vary the designation of the group by—
 - (i) adding or removing a member;
 - (ii) changing the representative member;
 - (b) cancel the designation of the group.
- (2) But WRA must—
 - (a) vary the designation of a group by removing a member if it is satisfied that the member does not meet the conditions in section 78(1);
 - (b) cancel the designation of the group if it is satisfied that the group does not have two or more members that meet those conditions.
- (3) The variation or cancellation of a designation is made by issuing a notice to each member of the group (including, in the case of a variation to add or remove a member, each member that is added or removed).
- (4) The notice must—
 - (a) set out the details of the variation or cancellation, and
 - (b) specify the date on which it takes effect.

Changes to legislation: There are currently no known outstanding effects for the
Landfill Disposals Tax (Wales) Act 2017, Section 79. (See end of Document for details)

- (5) WRA may vary or cancel the designation of a group—
 - (a) on an application made in writing under this section, or
 - (b) on its own initiative.
- (6) An application to vary or cancel the designation of a group may be made by the representative member of the group; but the representative member must satisfy WRA that the application is made with the agreement of every other member of the group (including, in the case of an application to vary the designation by adding a member, the member that would be added if the variation were made).
- (7) An application to vary the designation of a group by removing a member may also be made by the member that wishes to be removed; in which case that member must satisfy WRA that every other member of the group has been notified of the application.
- (8) If WRA refuses an application to vary or cancel a designation, it must issue a notice of its decision to the body corporate that made the application.

Commencement Information

II S. 79 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 79.