



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5 **E+W**

### SUPPLEMENTARY PROVISION

## CHAPTER 6 **E+W**

### SPECIAL CASES

#### *Change in persons carrying on landfill business*

#### **86 Power to make further provision about death, incapacity and insolvency **E+W****

- (1) Regulations may add to, repeal or otherwise amend any provision made by an enactment relating to the tax about cases where a person who has carried on a landfill business dies, becomes incapacitated or becomes subject to an insolvency procedure.
- (2) The regulations may (among other things) make provision—
  - (a) about the circumstances in which a person becomes, or ceases to be, incapacitated or subject to an insolvency procedure;
  - (b) about duties, liabilities and entitlements relating to the tax where a person has died, become incapacitated or become subject to an insolvency procedure;
  - (c) which applies whether or not anyone else carries on a person's landfill business after the person dies, becomes incapacitated or becomes subject to an insolvency procedure.

#### **Commencement Information**

**11** S. 86 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 86.