



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 6

FINAL PROVISIONS

95 Regulations changing tax rates

- (1) This section applies to a statutory instrument containing only—
 - (a) the second or subsequent regulations made under—
 - (i) section 14(3) (standard rate of tax);
 - (ii) section 14(6) (lower rate of tax);
 - (iii) section 46(4) (unauthorised disposals rate of tax);
 - (b) regulations made under section 93 which make provision that the Welsh Ministers think appropriate for the purposes of, in connection with, or for giving full effect to, any provision contained in regulations within paragraph (a).
- (2) The statutory instrument must be laid before the National Assembly for Wales.
- (3) If the instrument is not approved by resolution of the National Assembly for Wales during the period of 28 days beginning with the day on which the instrument is made, the regulations cease to have effect at the end of that period.
- (4) But if—
 - (a) the National Assembly for Wales votes on a motion for a resolution to approve the instrument before the last day of that period, and
 - (b) the motion is not passed,the regulations cease to have effect at the end of the day on which the vote takes place.
- (5) If—
 - (a) regulations cease to have effect by virtue of subsection (3) or (4),
 - (b) a taxable disposal was made at a time when the regulations were in force, and
 - (c) the amount of tax chargeable on the disposal by virtue of the regulations is greater than the amount that would otherwise have been chargeable,

Status: This is the original version (as it was originally enacted).

the regulations are to be treated as never having had effect in relation to that disposal.

- (6) In calculating the period of 28 days mentioned in subsections (3) and (4), no account is to be taken of any period during which the National Assembly for Wales is—
- (a) dissolved, or
 - (b) in recess for more than 4 days.