



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 6

### FINAL PROVISIONS

#### 96 Interpretation

(1) In this Act—

“accounting period” (*“cyfnod cyfrifyddu”*) has the meaning given by section 39(5);

“authorised landfill site” (*“safle tirlenwi awdurdodedig”*) has the meaning given by section 5(1);

“enactment relating to the tax” (*“deddfiad sy'n ymwneud â'r dreth”*) means—

- (a) this Act and regulations made under it;
- (b) TCMA and regulations made under it, as they apply in relation to the tax;

“environmental permit” (*“trwydded amgylcheddol”*) has the meaning given by section 5(2);

“filing date” (*“dyddiad ffeilio”*), in relation to a tax return, has the meaning given by section 39(4);

“land” (*“tir”*) includes land covered by water where the land is above the low water mark of ordinary spring tides;

“landfill business” (*“busnes tirlenwi”*) means a business, or a part of a business, in the course of which a person carries out taxable operations;

“landfill disposal” (*“gwarediad tirlenwi”*) means a disposal of material—

- (a) by way of landfill, and
- (b) as waste;

“landfill disposal area” (*“man gwarediadau tirlenwi”*) means an area of a landfill site where landfill disposals are made, or where such disposals have been or will be made;

“landfill site” (*“safle tirlenwi”*) means—

- (a) an authorised landfill site, or

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*Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 96. (See end of Document for details)*

(b) any other land where landfill disposals are made;

“landfill site activity” (“*gweithgarwch safle tirlenwi*”) means receiving, keeping, sorting, using, treating, recovering or doing anything else with material at a landfill site;

“LTTA” (“*DTTT*”) means the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1);

“material” (“*deunydd*”) means material of all kinds, including objects, substances and products of all kinds;

“non-disposal area” (“*man nad yw at ddibenion gwaredu*”) means an area designated under section 55;

“notice” (“*hysbysiad*”) means notice in writing;

“operator” (“*gweithredwr*”), in relation to an authorised landfill site, has the meaning given by section 7(4);

“partnership” (“*partneriaeth*”) means—

- (a) a partnership within the Partnership Act 1890 (c. 39),
- (b) a limited partnership registered under the Limited Partnerships Act 1907 (c. 24), or
- (c) a partnership or entity of a similar character formed under the law of a country or territory outside the United Kingdom;

“qualifying material” (“*deunydd cymwys*”) has the meaning given by section 15;

“qualifying mixture of materials” (“*cymysgedd cymwys o ddeunyddiau*”) has the meaning given by section 16;

“the register” (“*y gofrestr*”) means the register kept under section 34;

“registered” (“*cofrestredig*”) means registered under section 35 and “registration” (“*cofrestru*”) means registration under that section;

“restoration work” (“*gwaith adfer*”) has the meaning given by section 8(4);

“tax” (“*treth*”) means landfill disposals tax;

[<sup>F1</sup>“tax credit” (“*credyd treth*”) means a tax credit under regulations made under section 54;]

“tax return” (“*ffurflen dreth*”) means a tax return that a person is required to make under section 39;

“TCMA” (“*DCRht*”) means the Tax Collection and Management (Wales) Act 2016 (anaw 6);

“the tribunal” (“*y tribiwnlys*”) means—

- (a) the First-tier Tribunal, or
- (b) where determined by or under Tribunal Procedure Rules, the Upper Tribunal;

“unincorporated body” (“*corff anghorfforedig*”) does not include a partnership;

“WRA” (“*ACC*”) means the Welsh Revenue Authority.

(2) In this Act—

- (a) references to a disposal of material by way of landfill are to be interpreted in accordance with section 4;
- (b) references to a disposal of material as waste are to be interpreted in accordance with section 6 (and see also section 7);

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- (c) references to a specified landfill site activity are to be interpreted in accordance with section 8;
  - (d) references to a person carrying out taxable operations are to be interpreted in accordance with section 34(2).
- (3) For the purposes of this Act, an appeal is finally determined when—
- (a) it has been determined, and
  - (b) there is no further possibility of the determination being varied or set aside (disregarding any power to grant permission to appeal out of time).
- (4) For the purposes of this Act, a description may be framed by reference to any matters or circumstances whatsoever.

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**Textual Amendments**

- F1** Words in s. 96(1) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 7**

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