



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

Status: This is the original version (as it was originally enacted).

(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;

“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);

(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.