



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

#### CHAPTER 3

##### INVESTIGATION AND INFORMATION

#### 59 Powers of inspection

(1) After section 103 of TCMA (power of WRA to inspect business premises) insert—

**“103A Further power to inspect business premises: landfill disposals tax**

- (1) If WRA has grounds for believing that the following conditions are met, WRA may enter a person's business premises and inspect—
- (a) the premises;
  - (b) business assets that are on the premises;
  - (c) relevant business documents that are on the premises (but see section 110).
- (2) The first condition is that the person is or has been involved in any capacity with a disposal of material that is or may be a taxable disposal.
- (3) The second condition is that the inspection of the premises is required for the purpose of checking the position of another person as regards landfill disposals tax in respect of the disposal concerned.
- (4) Subsections (2) to (7) of section 103 apply in respect of an inspection under this section as they apply in respect of an inspection under section 103(1).

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**Changes to legislation:** *There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, CHAPTER 3. (See end of Document for details)*

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- (5) In this section, “relevant business documents” means business documents that relate to matters relevant to the position of a person as regards landfill disposals tax.
- (6) The circumstances in which WRA is to be treated as having grounds for believing that the first condition is met include (for example) circumstances where WRA has grounds for believing that the person—
  - (a) is, or has been, involved in any capacity with receiving, transporting or supplying any material for purposes connected with or preparatory to a disposal of material that is or may be a taxable disposal, or
  - (b) is, or has been, involved in any capacity in subjecting any material to any procedure or use, or otherwise in dealing with or making arrangements in respect of any material, for purposes connected with or preparatory to a disposal of material that is or may be a taxable disposal.
- (7) An inspection of premises is not to be carried out under this section if WRA has the power to carry out the inspection under section 103B.
- (8) In this section—
  - (a) references to a disposal of material include the carrying out of a specified landfill site activity in relation to material;
  - (b) “material”, “specified landfill site activity” and “taxable disposal” have the same meanings as in LDTA.

**103B Further power to inspect premises: taxable disposals made at places other than authorised landfill sites**

- (1) This section applies if WRA has grounds for believing—
  - (a) that a disposal of material that is or may be a taxable disposal has been made at a place that is not, and does not form part of, an authorised landfill site, and
  - (b) that the inspection of premises within subsection (3) is required for one or more of the purposes listed in subsection (4).
- (2) WRA may enter the premises and inspect—
  - (a) the premises, and
  - (b) anything on the premises (including documents).
- (3) Premises are within this subsection if WRA has reason to believe that—
  - (a) the disposal was made at them, or
  - (b) the occupier of the premises meets, or may meet, the charging condition in respect of the disposal.
- (4) The purposes are—
  - (a) determining whether the disposal was made at the premises;
  - (b) identifying the nature or origin of the material disposed of;
  - (c) identifying the date on which the disposal was made;
  - (d) determining whether the disposal is a taxable disposal;
  - (e) determining the weight of the material disposed of;

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- (f) determining the amount of any proposed charge to tax under LDTA on the disposal;
  - (g) identifying a person who meets, or may meet, the charging condition in respect of the disposal.
- (5) Subsections (2) to (7) of section 103 apply in respect of an inspection under this section as they apply in respect of an inspection under section 103(1).
- (6) In this section—
  - (a) “authorised landfill site”, “material” and “taxable disposal” have the same meanings as in LDTA;
  - (b) references to a person meeting the charging condition have the same meaning as in Chapter 2 of Part 4 of LDTA.”
- (2) In section 103 of TCMA, after subsection (7) insert—
  - “(8) An inspection of premises is not to be carried out under this section if WRA has the power to carry out the inspection under section 103B.”

#### Commencement Information

**II** S. 59 in force at 25.1.2018 by S.I. 2018/35, art. 2(s)

## 60 Disclosure of information to WRA

- (1) A person within subsection (2) may disclose information to WRA for the purpose of assisting it in the collection and management of the tax.
- (2) The persons are—
  - (a) a county council or county borough council in Wales;
  - (b) the Natural Resources Body for Wales.
- (3) A disclosure under this section does not breach—
  - (a) any obligation of confidence owed by the person making the disclosure, or
  - (b) any other restriction on the disclosure of information (however imposed).
- (4) But nothing in this section authorises a disclosure which—
  - (a) contravenes [<sup>F1</sup>the data protection legislation], or
  - (b) is prohibited by any of Parts 1 to 7 or Chapter 1 of Part 9 of the Investigatory Powers Act 2016 (c. 25).
- (5) Until the repeal of Part 1 of the Regulation of Investigatory Powers Act 2000 (c. 23) by paragraphs 45 and 54 of Schedule 10 to the Investigatory Powers Act 2016 (c. 25) is fully in force, subsection (4)(b) has effect as if it included a reference to that Part.
- (6) Nothing in this section affects any power of any person to disclose information that exists apart from this section.
- (7) Regulations may amend subsection (2) to add, modify or remove a reference to a person or to a description of persons.
- [<sup>F2</sup>(8) In this section, “the data protection legislation” has the same meaning as in the Data Protection Act 2018 (see section 3 of that Act).]

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#### Textual Amendments

- F1** Words in [s. 60\(4\)\(a\)](#) substituted (25.5.2018) by [Data Protection Act 2018 \(c. 12\), s. 212\(1\), Sch. 19 para. 225\(2\)\(a\)](#) (with [ss. 117, 209, 210](#)); [S.I. 2018/625, reg. 2\(1\)\(g\)](#)
- F2** [S. 60\(8\)](#) inserted (25.5.2018) by [Data Protection Act 2018 \(c. 12\), s. 212\(1\), Sch. 19 para. 225\(3\)\(a\)](#) (with [ss. 117, 209, 210](#)); [S.I. 2018/625, reg. 2\(1\)\(g\)](#)

#### Commencement Information

- I2** S. 60 in force at 8.11.2017 by [S.I. 2017/955, art. 3\(a\)](#)

**Changes to legislation:**

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