



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

#### CHAPTER 2

##### NON-DISPOSAL AREAS

#### **57 Duties to keep and preserve records**

- (1) Where part of an authorised landfill site has been designated as a non-disposal area, the operator of the site must keep records relating to material that is deposited in the area.
- (2) The records must be sufficient to enable WRA to determine whether the operator is complying, or has complied, with section 56 in relation to the material.
- (3) WRA may specify—
  - (a) the form in which the records must be kept, and
  - (b) the information that must be contained in them.
- (4) The operator must preserve the records until the end of the period of 6 years beginning with the date on which the material is removed from the non-disposal area, or ceases to be material of a description that must be deposited in the area, whichever is earlier.
- (5) But an agreement given under section 56(4)(a) in relation to material may require the operator to preserve the records relating to the material until the end of a period of 6 years beginning with a different date (whether earlier or later) from the one specified in subsection (4).
- (6) See Chapter 2 of Part 3 of TCMA for other duties to keep and preserve records which apply where a taxable disposal is treated as being made by virtue of section 8(3)(g).

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**Changes to legislation:** There are currently no known outstanding effects for the  
Landfill Disposals Tax (Wales) Act 2017, Section 57. (See end of Document for details)

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#### Commencement Information

- I1** S. 57(1)(2)(4)-(6) in force at 1.4.2018 by S.I. 2018/35, art. 3
- I2** S. 57(3) in force at 25.1.2018 by S.I. 2018/35, art. 2(q)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 57.