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WELSH STATUTORY INSTRUMENTS

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**2017 No. 955**

**The Landfill Disposals Tax (Wales) Act  
2017 (Commencement No. 1) Order 2017**

**Title and interpretation**

**1.**—(1) The title of this Order is the Landfill Disposals Tax (Wales) Act 2017 (Commencement No. 1) Order 2017.

(2) In this Order “the Act” (“*y Ddeddf*”) means the Landfill Disposals Tax (Wales) Act 2017.

**Provisions coming into force on 18 October 2017**

**2.** The appointed day for the following provisions of the Act coming into force is 18 October 2017—

- (a) section 14(3) and (6) (standard and lower rates of landfill disposals tax) for the purpose of making regulations;
- (b) section 17 (qualifying mixture of materials: fines);
- (c) section 33 (power to modify reliefs);
- (d) section 41(9) (power to amend Schedule 3);
- (e) section 46(4) (unauthorised rate of landfill disposals tax) for the purpose of making regulations;
- (f) section 54 (power to make provision for tax credits);
- (g) section 87 (power to make provision about transfers of businesses as going concerns); and
- (h) section 91 (Welsh Ministers’ exercise of powers and duties under this Act).

**Provisions coming into force on 8 November 2017**

**3.** The appointed day for the following provisions of the Act coming into force is 8 November 2017—

- (a) section 60 (disclosure of information to the Welsh Revenue Authority); and
- (b) section 92 (Landfill Disposals Tax Communities Scheme).

28 September 2017

*Mark Drakeford*  
Cabinet Secretary for Finance and Local  
Government, one of the Welsh Ministers