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WELSH STATUTORY INSTRUMENTS

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**2018 No. 101**

The Landfill Disposals Tax  
(Administration) (Wales) Regulations 2018

PART 2

MIXTURES OF MATERIALS CONSISTING ENTIRELY OF FINES

*Other supplementary provision*

**Supplementary provision about WRA notices and directions**

**11.**—(1) WRA may make different provision for different purposes in—

- (a) the WRA notice, and
- (b) any direction given by WRA under regulation 6.

(2) The provision may include (among other things) transitional provision applicable to operators of authorised landfill sites who, immediately before the day on which section 2 of LDTA comes into force, were registered under section 47 of the Finance Act 1996.