
WELSH STATUTORY INSTRUMENTS

2018 No. 101

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

PART 3

CUSTOMER INSOLVENCY CREDIT

Entitlement to credit

Customer insolvency

- 17.**—(1) A customer becomes insolvent for the purposes of regulation 14 if—
- (a) a company voluntary arrangement takes effect in relation to the customer under Part 1 of the Insolvency Act 1986⁽¹⁾;
 - (b) an administration order (within the meaning of Schedule B1 to that Act) is made, or a receiver or manager, or an administrative receiver, is appointed in relation to the customer;
 - (c) a creditors' voluntary winding up (within the meaning of Part 4 of that Act), or a winding up by the court under Chapter 6 of Part 4 of that Act, is commenced in relation to the customer;
 - (d) a debt relief order is made in relation to the customer under Part 7A of that Act;
 - (e) an individual voluntary arrangement takes effect in relation to the customer under Part 8 of that Act;
 - (f) a bankruptcy order (within the meaning of Part 9 of that Act) is made in relation to the customer;
 - (g) any corresponding event occurs that has effect under or as a result of the law of Scotland or Northern Ireland or a country or territory outside the United Kingdom.
- (2) In this Part, references to an insolvency event are references to an event described in paragraph (1)(a) to (g).

⁽¹⁾ 1986 c.45.