

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provision about the records which must be preserved by a person who carries out taxable operations in relation to landfill disposals tax under section 38 of the Tax Collection and Management (Wales) Act 2016.

The Welsh Minister's Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.