

# LANDFILL DISPOSALS TAX (WALES) ACT 2017

---

## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **Part 4 – Taxable Disposals Made at Places Other than Authorised Landfill Sites**

#### **Chapter 2 – Procedure for Charging Tax**

#### **Sections 49 and 50 – Power to issue charging notice after issuing preliminary notice and without issuing preliminary notice**

92. After a period of at least 45 days has passed from issuing a preliminary notice in relation to a disposal, and after considering any written representations made by the recipient of the preliminary notice, WRA must issue either:
  - a. a charging notice to the person in relation to the disposal; or
  - b. a notice to the person stating that it does not intend to issue a charging notice in relation to the disposal.
93. WRA may only issue a charging notice where it is satisfied that a taxable disposal has been made outside an authorised landfill site and that that the person meets the charging condition in relation to the disposal. A charging notice must include the matters listed in 49(5).
94. WRA may issue a charging notice without having issued a preliminary notice where, in addition to being satisfied about the matters referred to above, it thinks that there is likely to be a loss of tax if WRA issues a preliminary notice (because, for example, the person may enter into administration). In these circumstances, the notice must also include WRA's reasons for issuing a charging notice without having issued a preliminary notice.