

# **LANDFILL DISPOSALS TAX (WALES) ACT 2017**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 5 - Supplementary Provision**

#### ***Chapter 2 - Non-Disposal Areas***

#### ***Section 57 - Duty to keep and preserve records***

111. Subsections (1) and (2) require the landfill site operator to keep appropriate records of material in a non-disposal area to evidence that the non-disposal area is being operated in accordance with the designation notice made under 55(3). WRA can specify the form and contents of such records.
112. Records must be preserved until the end of the period of 6 years beginning with the date on which the material is removed from the non-disposal area, or ceases to be material of a description that must be deposited in the area, whichever is earlier. An agreement under section 56(4)(a) may specify a different date from which the period of 6 years begins, which could, for example, be used in cases involving the storage of bulk waste.
113. There are penalties associated with the non-disposal area requirements in sections 56 and 57. These are set out in sections 68 and 69 of the Act.