

LANDFILL DISPOSALS TAX (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5 - Supplementary Provision

Chapter 6 – Special Cases

Change in persons carrying on landfill business

Sections 85 and 86 – Death, incapacity and insolvency and Power to make further provision about death, incapacity and insolvency

158. **Sections 85 and 86** apply where a landfill site operator dies, becomes incapacitated or becomes subject to an insolvency procedure and another person carries on the landfill business of that operator. The provisions in section 85 require the person carrying on the landfill business to notify WRA before the end of 30 days beginning with the day on which the person began to carry on the landfill business. WRA may, once a notice is received or on their own initiative, treat the person carrying on the landfill business as if they are the landfill site operator for the purposes of the tax. This section also makes provision as to when such treatment must cease.
159. **Section 86** provides the Welsh Ministers with the power to make regulations which may add to, repeal or amend provision about cases where a person who has carried on a landfill business dies, becomes incapacitated or becomes subject to an insolvency procedure.