

*These notes refer to the Landfill Disposals Tax (Wales) Act  
2017 (c.3) which received Royal Assent on 7 September 2017*

# LANDFILL DISPOSALS TAX (WALES) ACT 2017

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

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

#### *Chapter 6 – Special Cases*

#### **Change in persons carrying on landfill business**

#### *Section 87 – Power to make provisions about transfers of businesses as going concerns*

160. [Section 87](#) provides the Welsh Ministers with the power to make provision in regulations about the application of the Act and TCMA in cases where a landfill business is transferred from one person to another as a going concern.