



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 4

TAX COLLECTION AND MANAGEMENT

Accounting for tax

39 Duty to make tax return in respect of accounting period

- (1) A person who carries out taxable operations must make a tax return to WRA in respect of each accounting period.
- (2) The tax return must contain—
 - (a) an assessment of the amount of tax chargeable on the person in respect of the accounting period (see section 41), and
 - (b) either—
 - (i) a declaration by the person that the information contained in the return, and in any document that accompanies the return, is correct and complete to the best of the person's knowledge, or
 - (ii) if the person authorises an agent to complete the return on the person's behalf, a certification by the agent that the person has made a declaration to that effect.
- (3) The tax return must be made on or before the filing date for the return.
- (4) The filing date for the return—
 - (a) is the last working day of the month that follows the month in which the accounting period ends, unless the filing date is varied under section 40;

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- (b) if the filing date is varied under section 40, is the date specified in the notice that makes the variation (and if more than one variation is made to the filing date, is the date specified in the notice that makes the last variation).
- (5) The accounting periods in respect of which a person must make a tax return—
- (a) are the periods specified in subsections (6) and (7), unless those periods are varied under section 40;
 - (b) if the periods specified in subsections (6) and (7) are varied under section 40, are the periods specified in the notice that makes the variation (and if more than one variation is made to the accounting periods, are the periods specified in the notice that makes the last variation).
- (6) In the case of a person who is registered—
- (a) the first accounting period is the period—
 - (i) beginning with the day on which the person begins to carry out taxable operations (or, if later, the day on which the person becomes registered), and
 - (ii) ending with a day specified in a notice issued by WRA to the person;
 - (b) the subsequent accounting periods are each subsequent period of 3 months in which the person carries out taxable operations.
- (7) In the case of a person who is not registered—
- (a) the first accounting period is the period—
 - (i) beginning with the day on which the person begins to carry out taxable operations, and
 - (ii) ending with the end of the calendar quarter in which the person begins to do so (or, if sooner, the day before the day on which the person becomes registered);
 - (b) the subsequent accounting periods are each subsequent calendar quarter in which the person carries out taxable operations (but if the person becomes registered before the end of a calendar quarter, the accounting period relating to that quarter ends with the day before the day on which the person becomes registered).
- (8) In this section, “calendar quarter” means a period of 3 months ending with 31 March, 30 June, 30 September or 31 December.

Commencement Information

- I1** S. 39(1)-(4) in force at 1.4.2018 by S.I. 2018/35, **art. 3**
- I2** S. 39(5)-(8) in force at 25.1.2018 by S.I. 2018/35, **art. 2(m)**

40 Power to vary accounting period or filing date

- (1) WRA may vary—
 - (a) the duration of an accounting period;
 - (b) the filing date for a tax return.
- (2) A variation is made by issuing a notice to the person to whom it applies.
- (3) The notice must set out the details of the variation.

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- (4) WRA may issue a notice under this section either—
 - (a) on the application of a person who carries out taxable operations or who intends to do so, or
 - (b) on its own initiative.
- (5) An application for a variation must be made in writing.
- (6) If WRA refuses an application for a variation, it must issue a notice of its decision to the person who made the application.

Commencement Information

I3 [S. 40](#) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(n\)](#)

41 Tax chargeable in respect of accounting period

- (1) Tax chargeable on a taxable disposal made at an authorised landfill site is chargeable in respect of the accounting period in which the disposal is made.
- (2) But if the person who carries out taxable operations at the site issues a landfill invoice in respect of the disposal within the period of 14 days beginning with the day on which the disposal is made, the amount of tax chargeable on the disposal is chargeable in respect of the accounting period in which the invoice is issued (rather than the accounting period in which the disposal is made).
- (3) Subsection (2) does not apply to the disposal if the person has given notice to WRA, before the landfill invoice is issued, that the person does not wish to take advantage of it.
- (4) The person may vary or withdraw the notice by giving a further notice to WRA.
- (5) A person who carries out taxable operations, or who intends to do so, may make an application in writing to WRA for subsection (2) to be applied—
 - (a) to all taxable disposals made at an authorised landfill site at which the person carries out taxable operations, or
 - (b) to a description of taxable disposals specified in the application, as if the reference to a period of 14 days were to a longer period.
- (6) WRA must issue a notice to the person of its decision on the application; and if WRA grants the application, the notice must specify the longer period and the taxable disposals in relation to which the longer period is to be applied.
- (7) WRA may vary or withdraw the notice by issuing a further notice to the person.
- (8) In this section, a “landfill invoice” means an invoice which—
 - (a) is issued in respect of a taxable disposal, and
 - (b) contains the information specified in Schedule 3.
- (9) Regulations may amend Schedule 3.

Commencement Information

I4 [S. 41\(1\)-\(8\)](#) in force at 1.4.2018 by [S.I. 2018/35](#), [art. 3](#)

Changes to legislation: *There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: Accounting for tax. (See end of Document for details)*

15 [S. 41\(9\)](#) in force at 18.10.2017 by [S.I. 2017/955](#), **art. 2(d)**

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: Accounting for tax.