



# Landfill Disposals Tax (Wales) Act 2017

**2017 anaw 3**

## **PART 3**

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

## **CHAPTER 4**

TAX COLLECTION AND MANAGEMENT

### *Registration*

#### **34 Register of persons who carry out taxable operations**

- (1) WRA must keep a register of persons who carry out taxable operations.
- (2) A person carries out taxable operations if the person is the operator of an authorised landfill site at which taxable disposals are made.
- (3) A person's entry in the register must contain the information specified in Schedule 2.
- (4) The register may contain any other information WRA thinks appropriate for the purposes of collecting and managing the tax.
- (5) WRA may publish information contained in the register.

#### **35 Duty to be registered**

- (1) A person who carries out taxable operations must be registered with WRA.
- (2) A person who intends to carry out taxable operations but is not registered—
  - (a) must apply in writing to WRA to be registered, and
  - (b) must do so at least 14 days before the day on which the person begins to carry out taxable operations.

- (3) WRA must register the person if satisfied that the application—
  - (a) contains the information WRA requires to register the person, and
  - (b) is in the form (if any) specified by WRA.
- (4) WRA must issue a notice to the person of its decision on the application.
- (5) If WRA registers the person, the notice must set out the person’s entry in the register.

### **36 Changes and corrections of information**

- (1) A registered person must give WRA notice of any change of circumstances which causes the person’s entry in the register to become inaccurate.
- (2) The notice must be given before the end of the period of 30 days beginning with the day on which the change occurs.
- (3) A person who has provided information to WRA for a purpose relating to registration must give WRA notice if the person discovers an inaccuracy in any of the information.
- (4) The notice must be given before the end of the period of 30 days beginning with the day on which the person discovers the inaccuracy.
- (5) If WRA is satisfied that information contained in the register is inaccurate, it may correct the register (whether or not the registered person to whom the information relates has given WRA notice of the inaccuracy).
- (6) If WRA corrects a person’s entry in the register, it must issue a notice to the person setting out the corrected entry.

### **37 Cancellation of registration**

- (1) A registered person who ceases to carry out taxable operations must apply in writing to WRA for the cancellation of the person’s registration.
- (2) The application must be made before the end of the period of 30 days beginning with the day on which the person ceases to carry out taxable operations.
- (3) WRA may cancel a person’s registration if satisfied that the person has ceased to carry out taxable operations (whether or not the person has applied for the cancellation).
- (4) But WRA may not cancel the person’s registration unless satisfied that all of the tax that the person is required to pay has been paid.
- (5) WRA may also cancel a person’s registration if satisfied that the person has not carried out taxable operations and does not intend to do so.
- (6) If WRA cancels a person’s registration, it must issue a notice of the cancellation to the person.

### **38 Reviews and appeals relating to registration**

In section 172 of TCMA (appealable decisions), in subsection (2), after paragraph (h) (inserted by section 24 of this Act) insert—

- “(i) a decision relating to the registration of a person for the purposes of landfill disposals tax;”.

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*Status: This is the original version (as it was originally enacted).*

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### *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;
  - (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.

#### **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.
- (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.

#### **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.

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- (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.

*Payment, recovery and repayment of tax*

**42 Payment of tax**

- (1) A person who makes a tax return must pay the amount of tax stated in the return as the amount assessed to be chargeable on the person on or before the filing date for the return.
- (2) Where an amount of tax is assessed to be chargeable on the person as a result of an amendment made to the tax return under section 41 of TCMA (amendment of tax return by taxpayer), the person must pay the amount—
  - (a) if the amendment is made on or before the filing date for the return, on or before the filing date, or
  - (b) if the amendment is made after the filing date for the return, on the day that the person gives notice of the amendment to WRA.
- (3) See the following provisions of TCMA for provision about the payment of amounts of tax in other circumstances—
  - section 42(4A) (amount payable as a result of a correction made to a tax return by WRA);
  - section 45(4) (amount payable as a result of an amendment made to a tax return during an enquiry);
  - section 50(4) (amount payable as a result of an amendment made to a tax return on the completion of an enquiry);
  - section 52(5) (amount payable in accordance with a WRA determination);
  - section 61(2) (amount payable in accordance with a WRA assessment).

**43 Duty to maintain landfill disposals tax summary**

- (1) A person who carries out taxable operations must keep a record (a “landfill disposals tax summary”) of—
  - (a) the amount of tax chargeable on the person, and
  - (b) the tax paid by the person,in respect of each accounting period.
- (2) WRA may specify—
  - (a) the form in which the landfill disposals tax summary must be kept, and
  - (b) the information that must be contained in it.

- (3) The landfill disposals tax summary is to be treated for the purposes of TCMA as being a record required to be kept and preserved under section 38(1) of TCMA for the purpose of demonstrating that the tax return that the person is required to make in respect of the accounting period is correct and complete.

#### **44 Postponement of recovery**

- (1) Section 181B of TCMA (postponement requests) (inserted by paragraph 63 of Schedule 23 to LTTA) is amended as follows.

- (2) In subsection (3)—

- (a) omit the “and” after paragraph (a), and
- (b) at the end of paragraph (b) insert “, and
- (c) where the request relates to an amount of landfill disposals tax, the reasons why the person making the request thinks that recovery of the amount (and interest on that amount) would cause the person financial hardship.”

- (3) In subsection (4)—

- (a) the words from “thinks that” to “excessive,” become paragraph (a), and
- (b) after that paragraph insert “and
- (b) where the request relates to an amount of landfill disposals tax, has reason to believe that recovery of the amount (and interest on that amount) would cause the person financial hardship.”.

- (4) In subsection (5)—

- (a) the words from “thinks that” to “excessive” become paragraph (a), and
- (b) for the words from “it may grant” to the end substitute “, or
- (b) where the request relates to an amount of landfill disposals tax, has reason to believe that it is only in respect of part of the amount (and interest on that part) that recovery would cause the person financial hardship,

WRA may grant the request in respect of such part of the amount as it thinks appropriate.”

#### **45 No requirement to discharge or repay tax unless all tax paid**

In section 67 of TCMA (cases in which WRA need not give effect to a claim), after subsection (11) insert—

“(12) Case 8 is where—

- (a) the claim is made in respect of an amount of landfill disposals tax, and
- (b) an amount of landfill disposals tax that the claimant is required to pay has not been paid.”