



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

#### CHAPTER 1

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#### 54 Power to make provision for tax credits

- (1) Regulations may make provision for circumstances in which a person is to be entitled to a tax credit in respect of the tax.
- (2) The regulations may (among other things) make provision—
  - (a) about conditions to which entitlement to a credit is to be subject;
  - (b) about the amount of a credit;
  - (c) about the way in which a person entitled to a credit is to benefit from it (for example, provision for deductions to be made from the tax that would otherwise be chargeable on a person, and for payments to be made to a person, in circumstances prescribed in the regulations);
  - (d) about the procedure for claiming a credit (for example, provision about information to be provided by a claimant in support of a claim);
  - (e) about conditions to which any benefit in respect of a credit is to be, or may be, made subject (for example, conditions requiring payments or repayments to be made to WRA in circumstances prescribed in the regulations);
  - (f) about circumstances in which WRA may withhold a credit;
  - (g) permitting WRA to require the provision of information and documents, and to inspect premises, either in connection with a requirement imposed under the regulations, or otherwise for the purpose of checking a person's position as respects entitlement to a credit, or as respects a requirement to make a repayment to WRA under the regulations;

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*Status: This is the original version (as it was originally enacted).*

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- (h) about duties to keep and preserve records;
  - (i) for penalties in respect of failures to comply with requirements imposed by or under the regulations;
  - (j) about reviews and appeals.
- (3) The regulations may amend or apply (with or without modifications) any enactment relating to the tax.