



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 7

MISCELLANEOUS

Further provision relating to the tax

88 Adjustment of contracts

(1) Where—

- (a) a taxable disposal is made at an authorised landfill site,
- (b) there is a contract relating to the taxable disposal that provides for a payment to be made, and
- (c) after the making of the contract, the tax chargeable on the taxable disposal changes as a result of an enactment relating to the tax,

the amount of the payment provided for under the contract is to be adjusted, unless the contract provides otherwise, to reflect the change in the tax chargeable on the taxable disposal.

(2) For the purposes of this section, a contract relating to a taxable disposal is a contract providing for the disposal of the material contained in the taxable disposal, and it is immaterial whether the contract also provides for other matters.

(3) The reference in subsection (1) to a change in the tax chargeable is a reference to a change—

- (a) from no tax being chargeable to tax being chargeable,
- (b) from tax being chargeable to no tax being chargeable, or
- (c) in the amount of tax chargeable.

Status: This is the original version (as it was originally enacted).

89 Power to impose secondary liability on controllers of authorised landfill sites

- (1) Regulations may make provision for and in connection with requiring a controller of an authorised landfill site, or of part of such a site, to pay the tax chargeable on taxable disposals made at the site or part in question.
- (2) A controller of an authorised landfill site or of part of such a site—
 - (a) is a person, other than the operator of the site, who determines, or is entitled to determine, what disposals of material may be made throughout the site or part in question, but
 - (b) does not include a person who determines, or is entitled to determine, what disposals are made only because the person is an employee or agent of another person.
- (3) Regulations under this section may (among other things) make provision—
 - (a) requiring WRA to be notified if a person becomes, or ceases to be, a controller of an authorised landfill site or of part of such a site;
 - (b) about the circumstances in which a controller is required to pay tax;
 - (c) for determining the amount of tax a controller is required to pay;
 - (d) about the relationship between a requirement for a controller to pay tax and any liability of the operator of the authorised landfill site to pay tax;
 - (e) about the procedure for requiring a controller to pay tax;
 - (f) about when the tax must be paid;
 - (g) about duties to keep and preserve records;
 - (h) for penalties in respect of failures to comply with the regulations;
 - (i) for reviews and appeals.
- (4) The regulations may amend or apply (with or without modifications) any enactment relating to the tax.

90 Minor and consequential amendments to the Tax Collection and Management (Wales) Act 2016

Schedule 4 makes minor and consequential amendments to TCMA.

91 Welsh Ministers' exercise of powers and duties under this Act

- (1) In exercising their powers and duties under this Act, the Welsh Ministers—
 - (a) must have regard to the objective of reducing landfill disposals in Wales;
 - (b) may have regard to such other matters as they think appropriate.
- (2) Subsection (1) does not apply to the exercise of powers and duties under section 92.