

Status: Point in time view as at 25/01/2018.

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

VALID FROM 01/04/2018

SCHEDULE 1

(introduced by section 15)

QUALIFYING MATERIAL: SPECIFIED MATERIALS AND CONDITIONS

General

- 1 The Table sets out—
- (a) in the second column, the materials that are specified for the purposes of requirement 1 in section 15;
 - (b) in the third column, the conditions (if any) that apply in respect of the materials for the purposes of requirement 2 in that section.

TABLE

Group	Materials	Conditions
1	Rocks and soil	Naturally occurring
2	Ceramic or concrete material	
3	Minerals	Processed or prepared
4	Furnace slags	
5	Ash	
6	Low activity inorganic compounds	
7	Calcium sulphate	(1) The environmental permit relating to the site at which the material is disposed of authorises landfill disposals of non-hazardous waste only. (2) The material is disposed of in a cell that does not contain any biodegradable waste.
8	Calcium hydroxide and brine	Disposed of in a brine cavity

Interpretation

- 2 The Table is to be interpreted in accordance with the following paragraphs of the Schedule.
- 3 The material in Group 1 comprises only—
- (a) rock;

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	<ul style="list-style-type: none"> (b) clay; (c) sand; (d) gravel; (e) sandstone; (f) limestone; (g) crushed stone; (h) china clay; (i) construction stone; (j) stone from the demolition of buildings or structures; (k) slate; (l) sub-soil; (m) silt; (n) dredgings.
4	<p>The material in Group 2 comprises only—</p> <ul style="list-style-type: none"> (a) glass, including fritted enamel; (b) ceramics, including bricks, bricks and mortar, tiles, clay ware, pottery, china and refractories; (c) concrete, including reinforced concrete blocks, breeze blocks and aircrete blocks.
5	<p>The material in Group 2 does not include—</p> <ul style="list-style-type: none"> (a) glass fibre or glass-reinforced plastic; (b) concrete plant washings.
6	<p>The material in Group 3 comprises only—</p> <ul style="list-style-type: none"> (a) moulding sands, including used foundry sand; (b) clays, including moulding clays and clay absorbents (including Fuller's earth and bentonite); (c) mineral absorbents; (d) man-made mineral fibres, including glass fibres; (e) silica; (f) mica; (g) mineral abrasives.
7	<p>The material in Group 3 does not include—</p> <ul style="list-style-type: none"> (a) moulding sands containing organic binders; (b) man-made mineral fibres made from— <ul style="list-style-type: none"> (i) glass-reinforced plastic, or (ii) asbestos.
8	<p>The material in Group 4 comprises only—</p> <ul style="list-style-type: none"> (a) vitrified wastes and residues from the thermal processing of minerals where the wastes or residues are both fused and insoluble; (b) slag from waste incineration.
9	<p>The material in Group 5 comprises only fly ash and bottom ash from—</p> <ul style="list-style-type: none"> (a) wood or waste combustion, or (b) coal or petroleum coke combustion (including fly ash and bottom ash produced when coal or petroleum coke is burnt together with biomass).

Status: Point in time view as at 25/01/2018.

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

10	The material in Group 5 does not include fly ash from— (a) sewage sludge, or (b) municipal, clinical or hazardous waste incinerators.
11	The material in Group 6 comprises only— (a) calcium based reaction wastes from titanium dioxide production; (b) calcium carbonate; (c) magnesium carbonate; (d) magnesium oxide; (e) magnesium hydroxide; (f) iron oxide; (g) ferric hydroxide; (h) aluminium oxide; (i) aluminium hydroxide; (j) zirconium dioxide.
12	Group 7 includes calcium sulphate, gypsum and calcium sulphate based plasters but does not include plasterboard.
13	In the third column of the Table, “non-hazardous waste” means waste that is not hazardous waste within the meaning of Directive 2008/98/EC of the European Parliament and of the Council of 18 November 2008 on waste.

SCHEDULE 2

(introduced by section 34(3))

CONTENTS OF REGISTER

General information

- 1 A person's entry in the register must contain the following information—
- the person's name;
 - any trading name used by the person;
 - a statement of whether the registered person is a body corporate, an individual, a partnership or an unincorporated body;
 - the person's business address;
 - the address or description of each authorised landfill site of which the person is the operator;
 - the registration number assigned to the person by WRA.

Commencement Information

- II** [Sch. 2 para. 1](#) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(y\)](#)

Representative members of corporate groups: additional information about group

- 2 If a registered person is the representative member of a group of bodies corporate designated under section 77, the person's entry in the register must include—
- a statement of that fact;

Status: Point in time view as at 25/01/2018.

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

- (b) the name and business address of every other body corporate that is a member of the group;
- (c) the address or description of each authorised landfill site of which any member of the group is the operator;
- (d) the name and business address of any body corporate or individual who is not a member of the group but who (either alone or in partnership) controls all of its members (see section 78).

Commencement Information

I2 Sch. 2 para. 2 in force at 25.1.2018 by S.I. 2018/35, art. 2(y)

Partnerships and unincorporated bodies: additional information about members

- 3 Where a partnership or unincorporated body is registered in the name of the partnership or body, its entry in the register must include the name and address of each of its members.

Commencement Information

I3 Sch. 2 para. 3 in force at 25.1.2018 by S.I. 2018/35, art. 2(y)

Interpretation

- 4 For the purposes of this Schedule, the business address of a body corporate, partnership or unincorporated body is the address of its registered or principal office.

Commencement Information

I4 Sch. 2 para. 4 in force at 25.1.2018 by S.I. 2018/35, art. 2(y)

VALID FROM 01/04/2018

SCHEDULE 3

(introduced by section 41(8))

CONTENTS OF LANDFILL INVOICE

- 1 A landfill invoice must contain the following information—
- (a) an identifying number;
 - (b) the date on which the invoice is issued;
 - (c) the name and address of the person issuing the invoice;
 - (d) the registration number assigned to that person by WRA;
 - (e) the name and address of the person to whom the invoice is issued;
 - (f) the date on which the taxable disposal is made;
 - (g) a description of the material in the taxable disposal;

Status: Point in time view as at 25/01/2018.

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

	<ul style="list-style-type: none"> (h) the rate of tax chargeable on the material in the taxable disposal; (i) the taxable weight of the material in the taxable disposal; (j) any discount applied under section 19(3) in respect of water present in the material; (k) any relief claimed in relation to the taxable disposal; (l) the amount of tax chargeable on the taxable disposal; (m) the total amount of consideration payable in respect of the invoice.
2	Where a landfill invoice is issued in respect of more than one taxable disposal, it must show, in respect of each taxable disposal, the information specified in paragraph 1(f) to (l).

SCHEDULE 4

(introduced by section 90)

MINOR AND CONSEQUENTIAL AMENDMENTS TO THE
TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

VALID FROM 01/04/2018

1 TCMA is amended as follows.

VALID FROM 01/04/2018

2 In section 39 (preservation of information etc.) (as amended by paragraph 7 of Schedule 23 to LTTA)—

- (a) the existing text becomes subsection (1);
- (b) after that subsection insert—

“(2) But this is subject to any requirement specified under section 21(7) (water discount record) or 43(2) (landfill disposals tax summary) of LDТА.”

VALID FROM 01/04/2018

3 In section 40 (meaning of “filing date”) (as amended by paragraph 9 of Schedule 23 to LTTA), for the words from “, in relation to” to the end substitute “—

- (a) in relation to a tax return for land transaction tax, is the day by which the return is required to be made under LTTA;
- (b) in relation to a tax return for landfill disposals tax, has the meaning given by section 39(4) of LDТА.”

4 In section 104 (carrying out inspections under section 103: further provision)—

- (a) in the heading, after “103” insert “, 103A or 103B ”;
- (b) in subsection (1), after “103,” insert “ 103A or 103B, ”;
- (c) in subsection (2), omit “business”.

Status: Point in time view as at 25/01/2018.

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Commencement Information

I5 Sch. 4 para. 4 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(i)

5 In section 105 (carrying out inspections under section 103: use of equipment and materials)—

- (a) in the heading, after “103” insert “ , 103A or 103B ”;
- (b) in subsection (1), for “103 onto the business” substitute “ 103, 103A or 103B onto the ”;
- (c) after subsection (6) insert—

“(7) References in this section to a notice issued under section 103(3)(b)(i) include a notice issued under that provision as applied by sections 103A(4) and 103B(5).”

Commencement Information

I6 Sch. 4 para. 5 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(i)

6 In section 107 (producing authorisation to carry out inspections), after “103” insert “ , 103A, 103B ”.

Commencement Information

I7 Sch. 4 para. 6 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(i)

7 In section 108 (approval of tribunal for inspection)—

- (a) in subsection (1)(a), after “103“ insert “ , 103A, 103B ”;
 - (b) in subsection (1)(b), after “103” insert “ , 103A or 103B ”;
 - (c) in subsection (2), after “103” insert “ , 103A or 103B ”;
 - (d) in subsection (4), for the words from “103” to the end of paragraph (a) (but not including the “and” after that paragraph) substitute “103, 103A or 103B only if—
- “(a) it is satisfied that the applicable requirement is met,”;
- (e) after subsection (4) insert—

“(4A) The applicable requirement is—

- (a) in the case of an inspection of a person's business premises under section 103, that WRA has grounds for believing that the inspection of the premises is required for the purpose of checking the person's tax position;
- (b) in the case of an inspection of a person's business premises under section 103A, that WRA has grounds for believing that the conditions set out in subsections (2) and (3) of that section are met;
- (c) in the case of an inspection of premises under section 103B, that WRA has grounds for believing the matters set out in subsection (1) of that section.”

Status: Point in time view as at 25/01/2018.

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

Commencement Information

18 Sch. 4 para. 7 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(i)

- 8 In section 111 (interpretation of Chapter 4)—
- (a) the existing text becomes subsection (1);
 - (b) after that subsection insert—
 - “(2) For the purposes of the definition of “premises” in subsection (1) as it applies in relation to landfill disposals tax, “land” includes material (within the meaning of LDTA) that WRA has grounds for believing has been deposited on the surface of land or on a structure set into the surface, or under the surface of land.”

Commencement Information

19 Sch. 4 para. 8 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(i)

- 9 In section 118 (penalty for failure to make tax return on or before filing date) (as amended by paragraph 39 of Schedule 23 to LTТА)—
- (a) the existing provision becomes subsection (1);
 - (b) after that subsection insert—
 - “(2) But see section 118A for an exception to the rule above.”

VALID FROM 01/04/2018

VALID FROM 01/04/2018

- 10 In section 121 (reduction in penalty for failure to make tax return: disclosure), in subsection (1), after “section 118,” insert “ 118A, ”.

VALID FROM 01/04/2018

- 11 In section 122 (penalty for failure to pay tax on time) (as substituted by paragraph 42 of Schedule 23 to LTТА)—
- (a) after subsection (2) insert—
 - “(2A) But see section 122ZA for an exception to the rule in subsection (1).”;
 - (b) in subsection (3), for “section 122A” substitute “ sections 122ZA and 122A ”.

Status: Point in time view as at 25/01/2018.

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

VALID FROM 01/04/2018

- 12 In section 122A (further penalties for continuing failure to pay devolved tax) (inserted by paragraph 42 of Schedule 23 to LTTA), in subsection (1), after “section 122” insert “ or 122ZA ”.

VALID FROM 01/04/2018

- 13 In section 126 (reasonable excuse for failure to make tax return or pay tax) (as amended by paragraph 45 of Schedule 23 to LTTA), in subsection (2), for “section 122 or 122A” substitute “ sections 122 to 122A ”.

VALID FROM 01/04/2018

- 14 In section 127 (assessment of penalties) (as amended by paragraph 46 of Schedule 23 to LTTA)—
- (a) in subsection (5), after “section 122” insert “ , 122ZA ”;
 - (b) in subsection (6), after “section 122” insert “ , 122ZA ”.

VALID FROM 01/04/2018

- 15 In section 157A (late payment interest on penalties) (inserted by paragraph 58 of Schedule 23 to LTTA), in subsection (1), for “required to be paid under Part 5 of this Act” substitute “ relating to devolved tax ”.

- 16 In section 172 (appealable decisions) (as amended by paragraph 62 of Schedule 23 to LTTA), after subsection (2) insert—

“(2A) In subsection (2), “operator”, “authorised landfill site”, “registration” and “non-disposal area” have the same meanings as in LDTA.”

Commencement Information

I10 Sch. 4 para. 16 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(ii)

VALID FROM 01/04/2018

- 17 In section 182 (payment of penalties in the event of a review or appeal) (as amended by paragraph 64 of Schedule 23 to LTTA)—
- (a) in subsection (2), for “section 154” substitute “ the normal penalty payment date ”;
 - (b) in subsection (4), in paragraph (a), for “section 154” substitute “ the normal penalty payment date ”;
 - (c) after subsection (6) insert—

“(7) In this section, the “normal penalty payment date” means the date by which a penalty must be paid under—

Status: Point in time view as at 25/01/2018.

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- (a) section 154, or
- (b) section 70 of LDТА.”

18 In section 190 (issue of notices by WRA) (as amended by paragraph 68 of Schedule 23 to LTTA), in subsection (9)(a), after “103(4) or 105(3)” insert “ (including any notice provided under section 103(4) as applied by sections 103A(4) and 103B(5)) ”.

Commencement Information

I11 Sch. 4 para. 18 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(iii)

19 In section 192 (interpretation) (as amended by paragraph 70 of Schedule 23 to LTTA)—

(a) in subsection (2), insert at the appropriate places—

““landfill disposals tax” (“*treth gwarediadau tirlenwi*”) has the same meaning as in LDТА;”;

““LDТА” (“*DTGT*”) means the Landfill Disposals Tax (Wales) Act 2017 (anaw 3);”;

(b) in that subsection, in the definition of “the Welsh Tax Acts”—

(i) omit the “and” after paragraph (a);

(ii) at the end of paragraph (b) insert “, and

(c) LDТА.”

Commencement Information

I12 Sch. 4 para. 19 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(iii)

20 In section 193 (index of defined expressions) (as amended by paragraph 71 of Schedule 23 to LTTA), in Table 1, insert at the appropriate places—

Landfill disposals tax (“ <i>treth gwarediadau tirlenwi</i> ”)	section 192(2)
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LDТА (“ <i>DTGT</i> ”)	section 192(2)
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Commencement Information

I13 Sch. 4 para. 20 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(iii)

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