



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 1

OVERVIEW

1 Overview of Act

- (1) This Part provides an overview of this Act.
- (2) Part 2—
 - (a) makes provision for a tax (landfill disposals tax) to be charged on taxable disposals,
 - (b) explains what a taxable disposal is, and
 - (c) makes provision about disposals that are exempted from the tax.
- (3) Part 3 makes provision about how the tax is to be charged on taxable disposals made at authorised landfill sites. It includes provision about—
 - (a) the persons on whom the tax is chargeable,
 - (b) how the amount of tax chargeable on a taxable disposal is to be calculated,
 - (c) taxable disposals for which relief from the tax may be claimed,
 - (d) registration and accounting requirements, and
 - (e) payment, recovery and repayment of the tax.
- (4) Part 4 makes provision about how the tax is to be charged on taxable disposals made at places other than authorised landfill sites. It includes provision about—
 - (a) how the amount of tax chargeable on a taxable disposal is to be calculated,
 - (b) the persons on whom the tax may be charged,
 - (c) the procedure by which tax is charged on a person,
 - (d) payment of the tax, and
 - (e) late payment interest on unpaid tax.
- (5) Part 5 makes supplementary provision in connection with the tax. It includes provision—

Status: This is the original version (as it was originally enacted).

- (a) enabling regulations to be made about circumstances in which a person is to be entitled to credit in respect of the tax,
 - (b) about the creation of non-disposal areas within authorised landfill sites,
 - (c) about the inspection of premises and information sharing,
 - (d) about penalties,
 - (e) about the application of the provisions of this Act and the [Tax Collection and Management \(Wales\) Act 2016 \(anaw 6\)](#) in special cases (for example, in the case of corporate groups, partnerships and unincorporated associations), and
 - (f) about other miscellaneous matters.
- (6) Part 5 also makes provision for a Landfill Disposals Tax Communities Scheme.
- (7) Part 6 contains provision that applies generally for the purposes of this Act (including provision about the interpretation of this Act).