



# Landfill Disposals Tax (Wales) Act 2017

## 2017 anaw 3

### PART 3

#### TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

#### CHAPTER 2

#### TAX CHARGEABLE ON TAXABLE DISPOSALS

##### *Taxable weight of material*

#### **21 Discount in respect of water content of material**

- (1) The operator of an authorised landfill site may make an application to WRA for approval to apply a discount in respect of water present in material when calculating the taxable weight of the material in a taxable disposal.
- (2) An application for approval must be made in writing.
- (3) Where the operator makes an application for approval—
  - (a) WRA must issue a notice to the operator of its decision on the application, and
  - (b) if WRA gives approval, the notice must set out the details of the approval.
- (4) WRA may give the operator approval to apply a discount in respect of water present in material only if—
  - (a) the water is present because—
    - (i) it had to be added to enable the material to be transported for disposal,
    - (ii) it had to be used to extract a mineral,
    - (iii) it had to be added in the course of an industrial process, or
    - (iv) it arose as a necessary consequence of an industrial process, or
  - (b) the material is a residue from the treatment of effluent or sewage at a water treatment works.

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*Status: Point in time view as at 25/01/2018. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 21. (See end of Document for details)*

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- (5) An approval—
- (a) may relate to all taxable disposals in respect of which the application is made, or to particular descriptions of those taxable disposals only;
  - (b) may specify different discounts for different descriptions of taxable disposals;
  - (c) may be unconditional or subject to conditions (for example, a condition requiring payment in respect of tests on material);
  - (d) may be given for a fixed period or an unlimited period;
  - (e) may be varied or revoked at any time by issuing a notice to the operator.
- (6) The operator of an authorised landfill site must keep a record of each taxable disposal in relation to which a discount is applied in respect of water present in material (a “water discount record”).
- (7) WRA may specify—
- (a) the form in which a water discount record must be kept;
  - (b) the information that must be contained in it.
- (8) The record 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 operator is required to make, in respect of the accounting period in respect of which tax is chargeable on the disposal, is correct and complete.

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**Commencement Information**

**II** S. 21(1)-(5)(7) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(c\)](#)

**Status:**

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**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 21.