



# 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*

#### **23 Calculation of taxable weight of material by WRA: cases of non-compliance**

- (1) This section applies where WRA calculates the taxable weight of the material in a taxable disposal.
- (2) Where WRA is satisfied that the operator of the site at which a taxable disposal is made has failed to make a tax return in relation to the disposal, WRA may ignore section 22(1)(b).
- (3) Where WRA is satisfied that the operator of the site at which a taxable disposal is made has failed to determine the weight of the material in the disposal in accordance with section 20, WRA may—
  - (a) ignore section 22(1)(b), or
  - (b) reduce the discount to be applied under section 22(1)(b) as it thinks appropriate.
- (4) Where WRA is satisfied that the operator of the site at which a taxable disposal is made—
  - (a) has approval under section 21 to apply a discount in relation to the disposal, but
  - (b) is in breach of a condition of the approval,WRA may take the steps set out in subsection (5).

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*Changes to legislation: There are currently no known outstanding effects for the  
Landfill Disposals Tax (Wales) Act 2017, Section 23. (See end of Document for details)*

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- (5) WRA may—
- (a) ignore section 22(1)(b), or
  - (b) reduce the discount to be applied under section 22(1)(b) as it thinks appropriate.
- (6) Where WRA is satisfied that there is no water discount record in respect of a taxable disposal, WRA may ignore section 22(1)(b).
- (7) Where WRA is satisfied that the water discount record in respect of a taxable disposal does not meet a requirement specified under section 21(7), WRA may—
- (a) ignore section 22(1)(b), or
  - (b) reduce the discount to be applied under section 22(1)(b) as it thinks appropriate.
- (8) In this section, “water discount record” has the meaning given by section 21(6).

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**Commencement Information**

**II** [S. 23](#) in force at 1.4.2018 by [S.I. 2018/35](#), [art. 3](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 23.