



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 3

RELIEF FROM TAX

30 Site restoration work: procedure on application for approval

- (1) This section applies where the operator of an authorised landfill site has applied to WRA for approval for the carrying out of restoration work.
- (2) WRA may by notice request further information from the operator for the purpose of deciding whether or on what terms to give approval.
- (3) Notice of a request for further information must—
 - (a) be issued within the period of 30 days beginning with the day on which WRA receives the application for approval, and
 - (b) specify the period within which the further information must be provided, which must be at least 30 days beginning with the day on which notice of the request is issued.
- (4) WRA must issue a notice to the operator of its decision on the application within the period of 30 days beginning—
 - (a) if WRA does not request further information, with the day on which WRA receives the application for approval, or
 - (b) if WRA requests further information, with the earlier of—
 - (i) the day on which WRA receives the information, and
 - (ii) the day on which the period for providing the information ends.
- (5) If WRA gives approval, the notice must set out the details of the approval.

Changes to legislation: *There are currently no known outstanding effects for the*
Landfill Disposals Tax (Wales) Act 2017, Section 30. (See end of Document for details)

- (6) WRA and the operator of an authorised landfill site may agree to extend a period of time specified by or under this section.
- (7) If the period specified in subsection (4) (including any extension agreed under subsection (6)) ends without WRA having issued a notice of its decision, WRA is to be treated as having approved the carrying out of restoration work as described in the application (including any of the work that was carried out between the time when the application was made and the time when that period ended).

Commencement Information

II [S. 30](#) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(f\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 30.