



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 4

TAX COLLECTION AND MANAGEMENT

Accounting for tax

39 Duty to make tax return in respect of accounting period

- (1) A person who carries out taxable operations must make a tax return to WRA in respect of each accounting period.
- (2) The tax return must contain—
 - (a) an assessment of the amount of tax chargeable on the person in respect of the accounting period (see section 41), and
 - (b) either—
 - (i) a declaration by the person that the information contained in the return, and in any document that accompanies the return, is correct and complete to the best of the person's knowledge, or
 - (ii) if the person authorises an agent to complete the return on the person's behalf, a certification by the agent that the person has made a declaration to that effect.
- (3) The tax return must be made on or before the filing date for the return.
- (4) The filing date for the return—
 - (a) is the last working day of the month that follows the month in which the accounting period ends, unless the filing date is varied under section 40;

***Changes to legislation:** There are currently no known outstanding effects for the
Landfill Disposals Tax (Wales) Act 2017, Section 39. (See end of Document for details)*

- (b) if the filing date is varied under section 40, is the date specified in the notice that makes the variation (and if more than one variation is made to the filing date, is the date specified in the notice that makes the last variation).
- (5) The accounting periods in respect of which a person must make a tax return—
 - (a) are the periods specified in subsections (6) and (7), unless those periods are varied under section 40;
 - (b) if the periods specified in subsections (6) and (7) are varied under section 40, are the periods specified in the notice that makes the variation (and if more than one variation is made to the accounting periods, are the periods specified in the notice that makes the last variation).
- (6) In the case of a person who is registered—
 - (a) the first accounting period is the period—
 - (i) beginning with the day on which the person begins to carry out taxable operations (or, if later, the day on which the person becomes registered), and
 - (ii) ending with a day specified in a notice issued by WRA to the person;
 - (b) the subsequent accounting periods are each subsequent period of 3 months in which the person carries out taxable operations.
- (7) In the case of a person who is not registered—
 - (a) the first accounting period is the period—
 - (i) beginning with the day on which the person begins to carry out taxable operations, and
 - (ii) ending with the end of the calendar quarter in which the person begins to do so (or, if sooner, the day before the day on which the person becomes registered);
 - (b) the subsequent accounting periods are each subsequent calendar quarter in which the person carries out taxable operations (but if the person becomes registered before the end of a calendar quarter, the accounting period relating to that quarter ends with the day before the day on which the person becomes registered).
- (8) In this section, “calendar quarter” means a period of 3 months ending with 31 March, 30 June, 30 September or 31 December.

Commencement Information

- I1** S. 39(1)-(4) in force at 1.4.2018 by S.I. 2018/35, **art. 3**
- I2** S. 39(5)-(8) in force at 25.1.2018 by S.I. 2018/35, **art. 2(m)**

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 39.