



# 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*

### **40 Power to vary accounting period or filing date**

- (1) WRA may vary—
  - (a) the duration of an accounting period;
  - (b) the filing date for a tax return.
- (2) A variation is made by issuing a notice to the person to whom it applies.
- (3) The notice must set out the details of the variation.
- (4) WRA may issue a notice under this section either—
  - (a) on the application of a person who carries out taxable operations or who intends to do so, or
  - (b) on its own initiative.
- (5) An application for a variation must be made in writing.
- (6) If WRA refuses an application for a variation, it must issue a notice of its decision to the person who made the application.