



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 4

TAXABLE DISPOSALS MADE AT PLACES OTHER THAN AUTHORISED LANDFILL SITES

CHAPTER 2

PROCEDURE FOR CHARGING TAX

49 Power to issue charging notice after issuing preliminary notice

- (1) This section applies where—
 - (a) WRA has issued a preliminary notice to a person under section 48, and
 - (b) the period of 45 days beginning with the day on which the notice was issued, or any longer period agreed by WRA, has ended.
- (2) WRA must either—
 - (a) issue a charging notice to the person in respect of any of the disposals to which the preliminary notice relates, or
 - (b) issue a notice to the person stating that it does not intend to issue a charging notice to the person in respect of those disposals.
- (3) WRA may issue a charging notice to a person only if satisfied that—
 - (a) a taxable disposal has been made at a place that is not, and does not form part of, an authorised landfill site, and
 - (b) the person meets the charging condition in respect of the disposal.
- (4) In deciding whether to issue a charging notice to a person, WRA must have regard to any written representations made by the person.
- (5) A charging notice must—
 - (a) give details of the taxable disposal or disposals to which the notice relates;

- (b) explain why WRA is satisfied that the person to whom the notice is issued meets the charging condition in respect of the disposal or disposals;
- (c) state the amount of the charge to tax on the disposal or disposals;
- (d) explain how that amount has been calculated, including the method used by WRA to determine the taxable weight of the material disposed of;
- (e) inform the person of the rights to request a review and to appeal against the notice under Part 8 of TCMA.