



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

50 Power to issue charging notice without issuing preliminary notice

- (1) This section applies where WRA—
 - (a) is satisfied that a person meets the charging condition in respect of a taxable disposal made at a place that is not, and does not form part of, an authorised landfill site, and
 - (b) thinks that there is likely to be a loss of tax if it proceeds under sections 48 and 49.
- (2) WRA may issue a charging notice to the person without first issuing a preliminary notice.
- (3) A charging notice issued under this section must include—
 - (a) the information specified in section 49(5), and
 - (b) WRA's reasons for issuing the notice without first issuing a preliminary notice.
- (4) WRA may not issue a charging notice under this section more than 4 years after WRA becomes aware of any taxable disposal to which the notice relates.
- (5) Nor may WRA issue a charging notice under this section more than 20 years after the time when it appears to WRA that any taxable disposal to which the notice relates was made.