



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 6

SPECIAL CASES

Corporate groups

81 Power to make further provision about designation of groups of companies

- (1) Regulations may add to, repeal or otherwise amend any provision made by an enactment relating to the tax about the designation of groups of bodies corporate.
- (2) The regulations may (among other things) make provision about the bodies corporate that may be designated as members of a group and about the effects of designation.