



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

## CHAPTER 6

### SPECIAL CASES

#### *Partnerships and unincorporated bodies*

#### **83 Duties and liabilities of partnerships and unincorporated bodies**

- (1) Where anything is required or permitted to be done under an enactment relating to the tax by or in relation to persons carrying on business in partnership, it must be done by or in relation to every person who is a partner at the time when it is done or required to be done.
- (2) But anything that is required or permitted to be done by every partner may instead be done by any of them; and if the partnership's principal place of business is in Scotland, it may also be done by any other person authorised by the partnership.
- (3) Where anything is required or permitted to be done under an enactment relating to the tax by or in relation to persons carrying on business as an unincorporated body, it must be done by or in relation to every person who is a managing member of the body at the time when it is done or required to be done.
- (4) But anything that is required or permitted to be done by every managing member of the body may instead be done by any of them.
- (5) The managing members of an unincorporated body are—
  - (a) each member of the unincorporated body holding office as president, chairman, treasurer, secretary or any similar office;

---

*Status: This is the original version (as it was originally enacted).*

---

- (b) if there is no such office, each member holding office as a member of a committee by which the affairs of the body are managed;
  - (c) if there is no such office or committee, each member of the body.
- (6) A liability to pay a relevant amount as a result of anything done or omitted to be done by persons carrying on business in partnership or as an unincorporated body is a joint and several liability of every person who is a member of the partnership or body at the time when the thing is done or omitted to be done.
- (7) But where—
- (a) persons carry on a landfill business in partnership or as an unincorporated body, and
  - (b) a person is a member of the partnership or body for only part of an accounting period,
- the person's personal liability for tax chargeable in respect of the accounting period is the proportion of the liability relating to the business of the partnership or body that is just and reasonable in the circumstances.
- (8) In this section, "relevant amount" means—
- (a) an amount of tax;
  - (b) a penalty under an enactment relating to the tax;
  - (c) interest on an amount within paragraph (a) or (b).