



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

#### CHAPTER 6

##### SPECIAL CASES

###### *Change in persons carrying on landfill business*

#### **87 Power to make provision about transfers of businesses as going concerns**

- (1) Regulations may make provision for securing continuity in the application of any enactment relating to the tax where a landfill business is transferred from one person to another as a going concern.
- (2) The regulations may (among other things) make provision—
  - (a) requiring WRA to be notified of the transfer;
  - (b) for any liability or duty of the transferor relating to the tax to become a liability or duty of the transferee;
  - (c) for any entitlement of the transferor to the discharge or repayment of an amount of tax, whether arising before or after the transfer, to become an entitlement of the transferee;
  - (d) for anything done before the transfer by or in relation to the transferor to be treated for the purposes of the tax as having been done by or in relation to the transferee;
  - (e) about duties to keep and preserve records.
- (3) The regulations may make provision that applies subject to conditions, and may in particular—

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*Status: Point in time view as at 18/10/2017.*

*Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 87. (See end of Document for details)*

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- (a) provide that the application to a transferor and transferee of any provision made under subsection (2)(b) to (e) requires the approval of WRA;
  - (b) make provision about the making and determination of applications for approval.
- (4) The regulations may make provision for—
- (a) penalties in respect of failures to comply with the regulations;
  - (b) reviews and appeals.
- (5) The regulations may amend or apply (with or without modifications) any enactment relating to the tax.

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**Commencement Information**

**II** [S. 87](#) in force at 18.10.2017 by [S.I. 2017/955](#), [art. 2\(g\)](#)

**Status:**

Point in time view as at 18/10/2017.

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 87.