



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 7

MISCELLANEOUS

Further provision relating to the tax

88 Adjustment of contracts

(1) Where—

- (a) a taxable disposal is made at an authorised landfill site,
- (b) there is a contract relating to the taxable disposal that provides for a payment to be made, and
- (c) after the making of the contract, the tax chargeable on the taxable disposal changes as a result of an enactment relating to the tax,

the amount of the payment provided for under the contract is to be adjusted, unless the contract provides otherwise, to reflect the change in the tax chargeable on the taxable disposal.

(2) For the purposes of this section, a contract relating to a taxable disposal is a contract providing for the disposal of the material contained in the taxable disposal, and it is immaterial whether the contract also provides for other matters.

(3) The reference in subsection (1) to a change in the tax chargeable is a reference to a change—

- (a) from no tax being chargeable to tax being chargeable,
- (b) from tax being chargeable to no tax being chargeable, or
- (c) in the amount of tax chargeable.