



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 6 **E+W**

FINAL PROVISIONS

94 **Regulations under this Act: general** **E+W**

- (1) Regulations under this Act are to be made by the Welsh Ministers.
- (2) A power to make regulations under this Act—
 - (a) is exercisable by statutory instrument;
 - (b) includes power to make different provision for different purposes.
- (3) A statutory instrument containing only regulations within subsection (4) is subject to annulment in pursuance of a resolution of the National Assembly for Wales.
- (4) Regulations are within this subsection if they are—
 - (a) regulations made under section 16(3) (maximum percentage of non-qualifying materials to be contained in a qualifying mixture of materials),
 - (b) regulations made under section 41(9) (contents of landfill invoice), or
 - (c) regulations made under section 93 which meet the condition in subsection (5).
- (5) The condition is that the Welsh Ministers are satisfied that the regulations do not make any provision that may—
 - (a) cause the amount of tax chargeable on a taxable disposal to be greater than the amount that would otherwise be chargeable on the disposal, or
 - (b) cause tax to be chargeable where no tax would otherwise be chargeable.
- (6) Any other statutory instrument containing regulations under this Act, other than one to which section 95 applies, may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the National Assembly for Wales.

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 94.