
WELSH STATUTORY INSTRUMENTS

2018 No. 101 (W. 25)

LANDFILL TAX, WALES

The Landfill Disposals Tax
(Administration) (Wales) Regulations 2018

Made - - - - 24 January 2018
Coming into force in accordance with
regulation 1(2)

THE LANDFILL DISPOSALS TAX
(ADMINISTRATION) (WALES) REGULATIONS 2018

PART 1

PRELIMINARY

1. Title and commencement
2. Interpretation

PART 2

MIXTURES OF MATERIALS CONSISTING ENTIRELY OF FINES

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3. Interpretation of this Part
4. Requirements in respect of mixture of materials consisting entirely of fines
5. General requirements in respect of LOI testing
6. WRA power to direct operators to carry out LOI tests
7. WRA power to take samples and carry out LOI tests

Penalties

8. Penalty for failure to comply with requirements relating to evidence
9. Assessment and payment of penalties
10. Supplementary provision about penalties

Other supplementary provision

11. Supplementary provision about WRA notices and directions

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

PART 3

CUSTOMER INSOLVENCY CREDIT

General

- 12. Customer insolvency credit
- 13. Interpretation of this Part

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- 14. Circumstances giving rise to entitlement to credit
- 15. Supplementary provision relating to entitlement to credit
- 16. Consideration for taxable disposal: allocation of payments
- 17. Customer insolvency

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- 18. Calculation of amount of customer insolvency credit

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- 19. Claims by persons carrying out taxable operations
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- 21. Supplementary provision relating to claims

Evidence and record keeping

- 22. Evidence in support of claims
- 23. Customer insolvency credit record

Recovery of credit

- 24. Recovery in the event of customer payment
- 25. Recovery in the event of failure to keep records or other evidence

Amendments and modifications to primary legislation

- 26. Amendments to the Landfill Disposals Tax (Wales) Act 2017 and the Tax Collection and Management (Wales) Act 2016
- 27. Modifications to the Tax Collection and Management (Wales) Act 2016
Signature

SCHEDULE AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS
PART 1 — AMENDMENTS TO THE LANDFILL DISPOSALS TAX
(WALES) ACT 2017

- 1. LDTA is amended as follows.
- 2. In section 37 of LDTA (cancellation of registration), in subsection...
- 3. In section 42 of LDTA (payment of tax), after subsection...
- 4. In section 43 of LDTA (duty to maintain landfill disposals...
- 5. In section 77 of LDTA (designation of group of companies),...
- 6. In section 83 of LDTA (duties and liabilities of partnerships...
- 7. In section 96 of LDTA (interpretation), in subsection (1), insert...

PART 2 — AMENDMENTS TO THE TAX COLLECTION AND
MANAGEMENT (WALES) ACT 2016

8. TCMA is amended as follows.
 9. In section 37 of TCMA (overview of Part 3), in...
 10. In section 44 of TCMA (scope of enquiry), in subsection...
 11. (1) Section 45 of TCMA (amendment of tax return during...
 12. After section 55 of TCMA insert— Assessment in relation to...
 13. In section 56 of TCMA (references to “WRA assessment”), for...
 14. In section 57 of TCMA (references to the “taxpayer”), in...
 15. (1) Section 58 of TCMA (conditions for making WRA assessments)...
 16. (1) Section 59 of TCMA (time limits for WRA assessments)...
 17. In section 81D of TCMA (definitions relating to the general...
 18. (1) Section 84 of TCMA (meaning of “tax position”) is...
 19. After section 84 of TCMA insert— Meaning of “prejudice to...
 20. In section 93 (power to obtain contact details for debtors),...
 21. In section 100 of TCMA (taxpayer notices following a tax...
 22. In section 117 of TCMA (overview of Part 5), in...
 23. In the heading to Chapter 2 of Part 5 of...
 24. In section 122 of TCMA (penalty for failure to pay...
 25. After section 122A of TCMA insert— Penalty for failure to...
 26. (1) Section 126 of TCMA (reasonable excuse for failure to...
 27. (1) Section 127 of TCMA (assessment of penalties under Chapter...
 28. (1) Section 128 of TCMA (time limit for assessment of...
 29. In section 129 of TCMA (penalty for inaccuracy in document...
 30. In section 132 of TCMA (penalty for deliberate inaccuracy in...
 31. In section 133 of TCMA (penalty for failure to notify...
 32. (1) Section 135 of TCMA (potential lost revenue: normal rule)...
 33. In section 136 of TCMA (potential lost revenue: multiple errors),...
 34. In section 139 of TCMA (reduction in penalty under Chapter...
 35. In section 141 of TCMA (assessment of penalties under Chapter...
 36. (1) Section 151 of TCMA (tax-related penalty for failure to...
 37. After section 157A of TCMA insert— Late payment interest on...
 38. In section 158 of TCMA (late payment interest: supplementary, in...
 39. In section 160 of TCMA (late payment interest start date:...
 40. (1) Section 161 of TCMA (repayment interest on amounts payable...
 41. In section 164 of TCMA (meaning of “relevant amount” in...
 42. (1) Section 169 of TCMA (proceedings in magistrates’ court) is...
 43. In section 172 of TCMA (appealable decisions), in subsection (2),...
 44. In the heading to Chapter 3A of Part 8 of...
 45. After section 181I insert— Application of this Chapter to amounts...
 46. In section 183A of TCMA (suspension of repayment pending further...
 47. In section 192 of TCMA (interpretation), in subsection (2), insert...
 48. In section 193 of TCMA (index of defined expressions), insert...
- Explanatory Note