
WELSH STATUTORY INSTRUMENTS

2018 No. 35

**The Landfill Disposals Tax (Wales) Act
2017 (Commencement No. 2) Order 2018**

Provisions coming into force on 25 January 2018

2. The appointed day for the following provisions of the Act coming into force is 25 January 2018—

- (a) section 8(4) (definitions in relation to landfill site activities);
- (b) section 20(3) to (6) (application for approval to use an alternative method to determine the weight of the material in a taxable disposal);
- (c) section 21(1) to (5) and (7) (application for approval to apply a water discount);
- (d) sections 24 to 26 (reviews and appeals relating to method for determining weight of material, power to modify provision relating to taxable weight of material and reliefs: general);
- (e) section 29(2) and (3) (approval for site restoration);
- (f) section 30 (site restoration: procedure for approval);
- (g) section 31 (site restoration: variation of approval);
- (h) section 34 (register of persons who carry out taxable operations);
- (i) section 35(2) to (5) (application for registration);
- (j) section 36 (changes and corrections of information);
- (k) section 37(5) and (6) (cancellation of registration);
- (l) section 38 (reviews and appeals relating to registration);
- (m) section 39(5) to (8) (accounting periods);
- (n) section 40 (power to vary accounting period or filing date);
- (o) section 43(2) (landfill disposals tax summary);
- (p) section 55 (designation of non-disposal area);
- (q) section 57(3) (non-disposal area records);
- (r) section 58 (reviews and appeals relating to designation of non-disposal areas);
- (s) section 59 (powers of inspection);
- (t) section 66 (penalty for failure to comply with other requirements relating to registration);
- (u) section 67 (assessment of penalty under section 66);
- (v) sections 70 to 72 (payment of penalties, double jeopardy and liability of personal representatives);
- (w) Chapter 6 (special cases) of Part 5 (supplementary provision), except for sections 85 to 87;

- (x) section 90 (minor and consequential amendments to the Tax Collection and Management (Wales) Act 2016⁽¹⁾) in so far as it relates to the paragraphs of Schedule 4 referred to in paragraph (z);
- (y) Schedule 2 (contents of register); and
- (z) in Schedule 4 (minor and consequential amendments to the Tax Collection and Management (Wales) Act 2016)—
 - (i) paragraphs 4 to 8;
 - (ii) paragraph 16; and
 - (iii) paragraphs 18 to 20.

⁽¹⁾ 2016 anaw 6.