



# Landfill Disposals Tax (Wales) Act 2017

## 2017 anaw 3

### LANDFILL DISPOSALS TAX (WALES) ACT 2017

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#### SCHEDULE 1 — QUALIFYING MATERIAL: SPECIFIED MATERIALS AND CONDITIONS

##### *General*

- 1 The Table sets out— (a) in the second column, the...

##### *Interpretation*

- 2 The Table is to be interpreted in accordance with the...
- 3 The material in Group 1 comprises only—
- 4 The material in Group 2 comprises only—
- 5 The material in Group 2 does not include—
- 6 The material in Group 3 comprises only—
- 7 The material in Group 3 does not include—
- 8 The material in Group 4 comprises only—
- 9 The material in Group 5 comprises only fly ash and...
- 10 The material in Group 5 does not include fly ash...
- 11 The material in Group 6 comprises only—
- 12 Group 7 includes calcium sulphate, gypsum and calcium sulphate based...
- 13 In the third column of the Table, “non-hazardous waste” means...

#### SCHEDULE 2 — CONTENTS OF REGISTER

##### *General information*

- 1 A person's entry in the register must contain the following...

##### *Representative members of corporate groups: additional information about group*

- 2 If a registered person is the representative member of a...

##### *Partnerships and unincorporated bodies: additional information about members*

- 3 Where a partnership or unincorporated body is registered in the...

##### *Interpretation*

- 4 For the purposes of this Schedule, the business address of...

#### SCHEDULE 3 — CONTENTS OF LANDFILL INVOICE

- 1 A landfill invoice must contain the following information—

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2 Where a landfill invoice is issued in respect of more...

SCHEDULE 4 — MINOR AND CONSEQUENTIAL AMENDMENTS TO THE  
TAX COLLECTION AND MANAGEMENT (WALES) ACT  
2016

- 1 TCMA is amended as follows.
- 2 In section 39 (preservation of information etc.) (as amended by...
- 3 In section 40 (meaning of “filing date”) (as amended by...
- 4 In section 104 (carrying out inspections under section 103: further...
- 5 In section 105 (carrying out inspections under section 103: use...
- 6 In section 107 (producing authorisation to carry out inspections), after...
- 7 In section 108 (approval of tribunal for inspection)—
- 8 In section 111 (interpretation of Chapter 4)—
- 9 In section 118 (penalty for failure to make tax return...
- 10 In section 121 (reduction in penalty for failure to make...
- 11 In section 122 (penalty for failure to pay tax on...
- 12 In section 122A (further penalties for continuing failure to pay...
- 13 In section 126 (reasonable excuse for failure to make tax...
- 14 In section 127 (assessment of penalties) (as amended by paragraph...
- 15 In section 157A (late payment interest on penalties) (inserted by...
- 16 In section 172 (appealable decisions) (as amended by paragraph 62...
- 17 In section 182 (payment of penalties in the event of...
- 18 In section 190 (issue of notices by WRA) (as amended...
- 19 In section 192 (interpretation) (as amended by paragraph 70 of...
- 20 In section 193 (index of defined expressions) (as amended by...

**Changes to legislation:**

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