



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 2

TAX CHARGEABLE ON TAXABLE DISPOSALS

Qualifying materials and qualifying mixtures of materials

17 Qualifying mixture of materials: fines

- (1) Regulations may prescribe requirements that must be met (in addition to requirements 1 to 6 in section 16) in order for a mixture of materials consisting entirely of fines to be treated as a qualifying mixture of materials.
- (2) The regulations may provide (among other things)—
 - (a) that the mixture must originate in a prescribed way (for example, by means of a prescribed waste treatment process);
 - (b) that there must be prescribed evidence regarding the nature of the fines in the mixture;
 - (c) that prescribed steps must have been taken in relation to the mixture (either by the operator of an authorised landfill site or by any other person);
 - (d) that there must be prescribed evidence regarding the taking of those steps;
 - (e) that the mixture must give a prescribed result if subjected to a prescribed test.
- (3) Where regulations are made under subsection (2)(e), regulations may also make connected provision, including (among other things) provision—
 - (a) requiring the operator of an authorised landfill site to carry out the prescribed test (“the test”) on prescribed mixtures of fines;
 - (b) specifying when the operator must do so;

*Changes to legislation: There are currently no known outstanding effects for the
 Landfill Disposals Tax (Wales) Act 2017, Section 17. (See end of Document for details)*

- (c) enabling WRA—
 - (i) to direct the operator to carry out the test on all mixtures of fines brought onto the site, or on particular descriptions of those mixtures of fines;
 - (ii) to carry out the test itself on any mixture of fines brought onto the site;
 - (d) requiring the operator and WRA—
 - (i) to keep prescribed evidence in connection with the test, and
 - (ii) to preserve it for a prescribed period;
 - (e) requiring the operator to provide prescribed information to WRA in connection with the test—
 - (i) at prescribed intervals;
 - (ii) in the prescribed form and manner;
 - (f) requiring or permitting the operator to take prescribed steps if a mixture of fines fails the test;
 - (g) prohibiting prescribed mixtures of fines from being treated as qualifying mixtures of materials in prescribed circumstances.
- (4) Regulations under subsection (3) may make provision for—
- (a) penalties, or
 - (b) reviews and appeals,
- in connection with any provision made under that subsection; and where they do so, they may amend or apply (with or without modifications) any enactment relating to the tax.
- (5) Any regulations under this section, other than regulations conferring powers or imposing duties on WRA, may make provision by reference to things specified in a notice published by WRA (and not withdrawn by a subsequent published notice).
- (6) In this section—
- “fines” (“*gronynnau mân*”) means particles produced by a waste treatment process that involves mechanical treatment;
 - “prescribed” (“*rhagnodedig*”) means prescribed in regulations.

Commencement Information

II S. 17 in force at 18.10.2017 by S.I. 2017/955, art. 2(b)

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 17.