



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

#### CHAPTER 6

#### SPECIAL CASES

##### *Corporate groups*

#### **81 Power to make further provision about designation of groups of companies**

- (1) Regulations may add to, repeal or otherwise amend any provision made by an enactment relating to the tax about the designation of groups of bodies corporate.
- (2) The regulations may (among other things) make provision about the bodies corporate that may be designated as members of a group and about the effects of designation.

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#### **Commencement Information**

**II** [S. 81](#) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(w\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 81.