



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 6

SPECIAL CASES

Partnerships and unincorporated bodies

82 Registration of partnerships and unincorporated bodies and changes in membership

- (1) This section applies where two or more persons carry on a landfill business in partnership or as an unincorporated body.
- (2) WRA may register the persons in their own names or in the name of the partnership or body.
- (3) Where the persons are registered in the name of the partnership or body and its membership changes, the persons who are members after the change continue to be registered in that name if at least one of them was a member before the change.
- (4) A person who ceases to be a member of a partnership or unincorporated body is to be treated as continuing to be a member until the date on which notice of the change in membership is given to WRA under section 36.
- (5) Subsection (4) applies for the purposes of any enactment relating to the tax, but is subject to section 36(3) of the Partnership Act 1890 (c. 39) (liability of estate on death or bankruptcy).

Changes to legislation: *There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 82. (See end of Document for details)*

Commencement Information

II [S. 82](#) 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 82.