

---

WELSH STATUTORY INSTRUMENTS

---

**2018 No. 35 (W. 11) (C. 6)**

**LANDFILL TAX, WALES**

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

Made - - - - 11 January 2018

The Welsh Ministers make the following Order in exercise of the powers conferred on them by section 97(2) and (3) of the Landfill Disposals Tax (Wales) Act 2017<sup>(1)</sup>.

**Title and interpretation**

1.—(1) The title of this Order is the Landfill Disposals Tax (Wales) Act 2017 (Commencement No. 2) Order 2018.

(2) In this Order, “the Act” (“*y Ddeddf*”) means the Landfill Disposals Tax (Wales) Act 2017.

**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(2)) 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.

**Provisions coming into force on 1 April 2018**

3. Any provision of the Act to the extent that it has not been commenced before 1 April 2018, comes into force on that date.

11 January 2018

*Mark Drakeford*  
Cabinet Secretary for Finance, one of the Welsh  
Ministers

---

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order is the second commencement order made by the Welsh Ministers under the Landfill Disposals Tax (Wales) Act 2017 (“the Act”).

Article 2 of this Order brings certain provisions of the Act into force on 25 January 2018. These provisions enable various applications to be made to the Welsh Revenue Authority (“WRA”) and provide WRA with the ability to approve these applications prior to the collection of landfill disposals tax. Relevant appeal and penalty provisions are also being commenced on this date.

Article 3 of this Order brings into force on 1 April 2018 any provision of the Act to the extent that it has not already been commenced before this date.

## NOTE AS TO EARLIER COMMENCEMENT ORDERS

*(This note is not part of the Order)*

The following provisions of the Act have been brought into force by commencement order made before the date of this Order.

---

| <i>Provision</i>                  | <i>Date of Commencement</i> | <i>S.I. No.</i>                           |
|-----------------------------------|-----------------------------|---|
| Section 14(3) and (6) (partially) | 18 October 2017             | <a href="#">2017/955 (W. 242) (C. 89)</a> |
| Section 17                        | 18 October 2017             | <a href="#">2017/955 (W. 242) (C. 89)</a> |
| Section 33                        | 18 October 2017             | <a href="#">2017/955 (W. 242) (C. 89)</a> |
| Section 41(9)                     | 18 October 2017             | <a href="#">2017/955 (W. 242) (C. 89)</a> |
| Section 46(4)                     | 18 October 2017             | <a href="#">2017/955 (W. 242) (C. 89)</a> |
| Section 54                        | 18 October 2017             | <a href="#">2017/955 (W. 242) (C. 89)</a> |
| Section 60                        | 8 November 2017             | <a href="#">2017/955 (W. 242) (C. 89)</a> |
| Section 87                        | 18 October 2017             | <a href="#">2017/955 (W. 242) (C. 89)</a> |
| Section 91                        | 18 October 2017             | <a href="#">2017/955 (W. 242) (C. 89)</a> |
| Section 92                        | 8 November 2017             | <a href="#">2017/955 (W. 242) (C. 89)</a> |

---

See also section 97(1) of the Act for provisions that came into force on 8 September 2017 (the day after the day on which the Act received Royal Assent).