
W E L S H S T A T U T O R Y
I N S T R U M E N T S

2017 No. 955 (W. 242) (C. 89)

LANDFILL TAX, WALES

**The Landfill Disposals Tax (Wales)
Act 2017 (Commencement No. 1)
Order 2017**

EXPLANATORY NOTE

(This note is not part of the Order)

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

The Act received Royal Assent on 7 September 2017 and Parts 1 and 6 of the Act came into force the following day.

Article 2 of this Order brings certain provisions of the Act into force on 18 October 2017 for two purposes. Firstly, to commence certain powers in the Act that will allow the Welsh Ministers to make regulations in preparation for the collection and management of landfill disposals tax. Secondly, to ensure that section 91 of the Act (Welsh Ministers’ exercise of powers and duties) applies when powers and duties are being exercised during the preparatory phase.

Article 3 of this Order brings section 60 of the Act into force on 8 November 2017, so as to allow Natural Resources Wales and local authorities to share information with the Welsh Revenue Authority for the purpose of assisting it with the collection and management of landfill disposals tax. It also brings section 92 of the Act (Landfill Disposals Tax Communities Scheme) into force on the same date, so as to require the Welsh Ministers to prepare and publish a Landfill Disposals Tax Communities Scheme on or before the day on which the Act comes fully into force, which will be laid before the National Assembly for Wales.

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Made

28 September 2017

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(1).

Title and interpretation

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

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

Provisions coming into force on 18 October 2017

2. The appointed day for the following provisions of the Act coming into force is 18 October 2017—

- (a) section 14(3) and (6) (standard and lower rates of landfill disposals tax) for the purpose of making regulations;
- (b) section 17 (qualifying mixture of materials: fines);
- (c) section 33 (power to modify reliefs);
- (d) section 41(9) (power to amend Schedule 3);
- (e) section 46(4) (unauthorised rate of landfill disposals tax) for the purpose of making regulations;
- (f) section 54 (power to make provision for tax credits);

(1) 2017 anaw 3.

- (g) section 87 (power to make provision about transfers of businesses as going concerns); and
- (h) section 91 (Welsh Ministers' exercise of powers and duties under this Act).

Provisions coming into force on 8 November 2017

3. The appointed day for the following provisions of the Act coming into force is 8 November 2017—

- (a) section 60 (disclosure of information to the Welsh Revenue Authority); and
- (b) section 92 (Landfill Disposals Tax Communities Scheme).

Mark Drakeford

Cabinet Secretary for Finance and Local Government,
one of the Welsh Ministers
28 September 2017