

**2018 No. (W.)**

**LANDFILL TAX, WALES**

The Tax Collection and  
Management (Landfill Disposals  
Tax Records) (Wales) Regulations  
2018

**EXPLANATORY NOTE**

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

These Regulations make provision about the records which must be preserved by a person who carries out taxable operations in relation to landfill disposals tax under section 38 of the Tax Collection and Management (Wales) Act 2016.

The Welsh Minister's Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.

**2018 No. (W. )**

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**The Tax Collection and  
Management (Landfill Disposals  
Tax Records) (Wales) Regulations  
2018**

*Made* 27 February 2018

*Laid before the National Assembly for Wales* 7  
March 2018

*Coming into force* 1 April 2018

The Welsh Ministers make the following Regulations in exercise of the power conferred on them by section 39A of the Tax Collection and Management (Wales) Act 2016(1).

**Title and commencement**

**1.**—(1) The title of these Regulations is the Tax Collection and Management (Landfill Disposals Tax Records) (Wales) Regulations 2018.

(2) These Regulations come into force on 1 April 2018.

**Interpretation**

**2.** In these Regulations—

“authorised landfill site” (*“safle tirlenwi awdurdodedig”*) has the meaning given in section 5(1) of LDTA(2);

“landfill invoice” (*“anfoneb dirlenwi”*) has the meaning given in section 41(8) of LDTA;

“taxable disposal” (*“gwarediad trethadwy”*) has the meaning given in section 3 of LDTA;

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- (1) 2016 anaw 6. Section 39A was inserted by paragraph 8 of Schedule 23 to the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1).
- (2) Section 192(2) of the Tax Collection and Management (Wales) Act 2016 defines LDTA as the Landfill Disposals Tax (Wales) Act 2017 (anaw 3).

“taxable operations” (“*gweithrediadau trethadwy*”) has the meaning given in section 34(2) of LDTA;

“transfer note” (“*nodyn trosglwyddo*”) means a written description of material if required by section 34(1)(c)(ii) of the Environmental Protection Act 1990(1) or, where such a description is not required, other evidence of the material being presented.

### **Records in respect of Landfill Disposals Tax**

**3.** For the purposes of section 38(1) of the Tax Collection and Management (Wales) Act 2016(2) the records that a person who carries out taxable operations must keep and preserve include the following—

- (a) the person’s business and accounting records;
- (b) transfer notes and any other original or copy records in relation to material brought on to or removed from the authorised landfill site;
- (c) all invoices (including landfill invoices) and similar documents issued to the person and copies of such invoices and similar documents issued by the person;
- (d) all credit and debit notes or other documents received by the person which evidence an increase or decrease in the amount of any consideration for a taxable disposal, and copies of such notes or other documents issued by the person.

*Mark Drakeford*

Cabinet Secretary for Finance, one of the Welsh Ministers

27 February 2018

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(1) 1990 c. 43.  
(2) Section 38 was amended by the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017, paragraph 5 of Schedule 23.