



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 3

### TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

#### CHAPTER 4

##### TAX COLLECTION AND MANAGEMENT

###### *Registration*

#### **35 Duty to be registered**

- (1) A person who carries out taxable operations must be registered with WRA.
- (2) A person who intends to carry out taxable operations but is not registered—
  - (a) must apply in writing to WRA to be registered, and
  - (b) must do so at least 14 days before the day on which the person begins to carry out taxable operations.
- (3) WRA must register the person if satisfied that the application—
  - (a) contains the information WRA requires to register the person, and
  - (b) is in the form (if any) specified by WRA.
- (4) WRA must issue a notice to the person of its decision on the application.
- (5) If WRA registers the person, the notice must set out the person's entry in the register.

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#### **Commencement Information**

**II** S. 35(2)-(5) in force at 25.1.2018 by S.I. 2018/35, art. 2(i)

**Status:**

Point in time view as at 25/01/2018. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 35.