



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 3 **E+W**

### TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

## CHAPTER 4 **E+W**

### TAX COLLECTION AND MANAGEMENT

#### *Registration*

#### 35 **Duty to be registered** **E+W**

- (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.

#### **Commencement Information**

- I1** S. 35(1) in force at 1.4.2018 by S.I. 2018/35, art. 3
- I2** S. 35(2)-(5) in force at 25.1.2018 by S.I. 2018/35, art. 2(i)

**Changes to legislation:**

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