



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

36 Changes and corrections of information

- (1) A registered person must give WRA notice of any change of circumstances which causes the person's entry in the register to become inaccurate.
- (2) The notice must be given before the end of the period of 30 days beginning with the day on which the change occurs.
- (3) A person who has provided information to WRA for a purpose relating to registration must give WRA notice if the person discovers an inaccuracy in any of the information.
- (4) The notice must be given before the end of the period of 30 days beginning with the day on which the person discovers the inaccuracy.
- (5) If WRA is satisfied that information contained in the register is inaccurate, it may correct the register (whether or not the registered person to whom the information relates has given WRA notice of the inaccuracy).
- (6) If WRA corrects a person's entry in the register, it must issue a notice to the person setting out the corrected entry.