



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 4

TAXABLE DISPOSALS MADE AT PLACES OTHER THAN AUTHORISED LANDFILL SITES

CHAPTER 2

PROCEDURE FOR CHARGING TAX

47 The charging condition

- (1) For the purposes of this Chapter, a person meets the charging condition in respect of a taxable disposal if the person—
 - (a) made the disposal, or
 - (b) knowingly caused or knowingly permitted the disposal to be made.
- (2) For the purposes of subsection (1)(b)—
 - (a) a person who, at the time of the disposal, controlled, or was in a position to control, a motor vehicle or trailer from which the disposal was made is to be treated as having knowingly caused the disposal to be made, and
 - (b) a person who, at the time of the disposal, was the owner, lessee or occupier of the land where the disposal was made is to be treated as having knowingly permitted the disposal to be made,
unless the person satisfies WRA or (on appeal) the tribunal that the person did not knowingly cause or knowingly permit the disposal to be made.
- (3) Regulations may make further or different provision about—
 - (a) circumstances in which a person is to be treated as meeting (or not meeting) the charging condition, or
 - (b) matters that are to be taken into account in determining whether a person meets (or does not meet) that condition.

(4) The regulations may amend any enactment relating to the tax.