

LANDFILL DISPOSALS TAX (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2 – The Tax and Taxable Disposals

Chapter 2 – Taxable Disposals

Section 7 - Disposal of material as waste: person responsible for disposal

18. This section identifies the person responsible for a disposal for the purposes of section 6. It is this person's intention that is relevant in determining whether a disposal is a disposal of material as waste.
19. The section provides that where a disposal is made at an authorised landfill site, the landfill site operator is normally the person responsible for the disposal. If the operator intends to discard the material and the disposal is made with the operator's permission, the disposal will be a disposal of material as waste. However, where a disposal is made at the site without the permission of the landfill site operator, the person responsible for the disposal is the person who disposes of the material. If that person intends to discard the material, the disposal will be a disposal of material as waste, regardless of the operator's intention. Section 13 (persons chargeable to tax) makes it clear that a landfill site operator will be liable for tax on a disposal made at the site, even if another person made the disposal. So if a disposal is made out of hours, without the permission of the landfill site operator, by a person who intended to discard the material, the landfill site operator will be liable to pay tax on the disposal .
20. Where a disposal is an unauthorised disposal (i.e. is a taxable disposal made other than at an authorised landfill site - see section 3) the person responsible for the disposal is the person who disposes of the material. Part 4 sets out the procedure for imposing a charge to tax in relation to unauthorised disposals.