



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 1

PERSONS CHARGEABLE TO TAX

13 Persons chargeable to tax

Tax chargeable on a taxable disposal of material made at an authorised landfill site is chargeable on the person who is the operator of the site at the time of the disposal (whether or not the operator makes the disposal or permits it to be made).