



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

34 Register of persons who carry out taxable operations

- (1) WRA must keep a register of persons who carry out taxable operations.
- (2) A person carries out taxable operations if the person is the operator of an authorised landfill site at which taxable disposals are made.
- (3) A person's entry in the register must contain the information specified in Schedule 2.
- (4) The register may contain any other information WRA thinks appropriate for the purposes of collecting and managing the tax.
- (5) WRA may publish information contained in the register.