



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 2

THE TAX AND TAXABLE DISPOSALS

CHAPTER 2

TAXABLE DISPOSALS

7 Disposal of material as waste: person responsible for disposal

- (1) This section identifies the person responsible for a disposal of material for the purposes of section 6.
- (2) In the case of a disposal made at an authorised landfill site, the person responsible for the disposal is the person who is the operator of the site at the time of the disposal.
- (3) But if the disposal is made without the permission of the operator, the person responsible for the disposal is the person who makes the disposal.
- (4) The operator of an authorised landfill site is the holder of the environmental permit authorising disposals of material by way of landfill at the site.
- (5) In the case of a disposal made at a place that is not, and does not form part of, an authorised landfill site, the person responsible for the disposal is the person who makes the disposal.