



# 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).

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#### Commencement Information

**II** [S. 13](#) in force at 1.4.2018 by [S.I. 2018/35](#), [art. 3](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, CHAPTER 1.