



# 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.

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#### **Commencement Information**

**II** [S. 34](#) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(h\)](#)

#### **35 Duty to be registered**

- (1) A person who carries out taxable operations must be registered with WRA.

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*Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: Registration. (See end of Document for details)*

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- (2) A person who intends to carry out taxable operations but is not registered—
  - (a) must apply in writing to WRA to be registered, and
  - (b) must do so at least 14 days before the day on which the person begins to carry out taxable operations.
- (3) WRA must register the person if satisfied that the application—
  - (a) contains the information WRA requires to register the person, and
  - (b) is in the form (if any) specified by WRA.
- (4) WRA must issue a notice to the person of its decision on the application.
- (5) If WRA registers the person, the notice must set out the person's entry in the register.

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**Commencement Information**

- I2** S. 35(1) in force at 1.4.2018 by S.I. 2018/35, art. 3  
**I3** S. 35(2)-(5) in force at 25.1.2018 by S.I. 2018/35, art. 2(i)

### 36 Changes and corrections of information

- (1) A registered person must give WRA notice of any change of circumstances which causes the person's entry in the register to become inaccurate.
- (2) The notice must be given before the end of the period of 30 days beginning with the day on which the change occurs.
- (3) A person who has provided information to WRA for a purpose relating to registration must give WRA notice if the person discovers an inaccuracy in any of the information.
- (4) The notice must be given before the end of the period of 30 days beginning with the day on which the person discovers the inaccuracy.
- (5) If WRA is satisfied that information contained in the register is inaccurate, it may correct the register (whether or not the registered person to whom the information relates has given WRA notice of the inaccuracy).
- (6) If WRA corrects a person's entry in the register, it must issue a notice to the person setting out the corrected entry.

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**Commencement Information**

- I4** S. 36 in force at 25.1.2018 by S.I. 2018/35, art. 2(j)

### 37 Cancellation of registration

- (1) A registered person who ceases to carry out taxable operations must apply in writing to WRA for the cancellation of the person's registration.
- (2) The application must be made before the end of the period of 30 days beginning with the day on which the person ceases to carry out taxable operations.
- (3) WRA may cancel a person's registration if satisfied that the person has ceased to carry out taxable operations (whether or not the person has applied for the cancellation).

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**Changes to legislation:** There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: Registration. (See end of Document for details)

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- (4) But WRA may not cancel the person's registration unless satisfied that
- [<sup>F1</sup>(a)] all of the tax that the person is required to pay has been paid[<sup>F2</sup>, and
  - (b) all of the tax credit to which the person is entitled and which the person has claimed—
    - (i) has been set off against an amount of tax that the person would otherwise be required to pay, or
    - (ii) has been paid to the person.]
- (5) WRA may also cancel a person's registration if satisfied that the person has not carried out taxable operations and does not intend to do so.
- (6) If WRA cancels a person's registration, it must issue a notice of the cancellation to the person.

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**Textual Amendments**

- F1** S. 37(4)(a): words in s. 37(4) renumbered as s. 37(4)(a) (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 2(a)**
- F2** S. 37(4)(b) and word inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 2(b)**

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**Commencement Information**

- I5** S. 37(1)-(4) in force at 1.4.2018 by [S.I. 2018/35](#), **art. 3**
- I6** S. 37(5)(6) in force at 25.1.2018 by [S.I. 2018/35](#), **art. 2(k)**

### 38 Reviews and appeals relating to registration

In section 172 of TCMA (appealable decisions), in subsection (2), after paragraph (h) (inserted by section 24 of this Act) insert—

- “(i) a decision relating to the registration of a person for the purposes of landfill disposals tax;”.

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**Commencement Information**

- I7** [S. 38](#) in force at 25.1.2018 by [S.I. 2018/35](#), **art. 2(l)**

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: Registration.