



# 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*

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

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