



# 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*

#### **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).
- (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.

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*Changes to legislation: There are currently no known outstanding effects for the  
Landfill Disposals Tax (Wales) Act 2017, Section 37. (See end of Document for details)*

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- (6) If WRA cancels a person's registration, it must issue a notice of the cancellation to the person.

**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)**

**Commencement Information**

- I1** S. 37(1)-(4) in force at 1.4.2018 by [S.I. 2018/35](#), **art. 3**
- I2** S. 37(5)(6) in force at 25.1.2018 by [S.I. 2018/35](#), **art. 2(k)**

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 37.