

These notes refer to the Landfill Disposals Tax (Wales) Act 2017 (c.3) which received Royal Assent on 7 September 2017

LANDFILL DISPOSALS TAX (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2 – The Tax and Taxable Disposals

Chapter 1 – Landfill Disposals Tax

12. **Section 2** establishes a tax, called landfill disposals tax. The tax is charged on taxable disposals and WRA is responsible for collecting and managing the tax.