

# LANDFILL DISPOSALS TAX (WALES) ACT 2017

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **Part 2 – The Tax and Taxable Disposals**

#### *Chapter 2 – Taxable Disposals*

#### *Sections 3 to 5 - Taxable disposals; disposal of material by way of landfill; and authorised landfill sites and environmental permits*

13. These sections set out what a taxable disposal is. A taxable disposal takes place when all of the following conditions are met:
  - a. Material is disposed of by way of landfill (which section 4 defines as being when it is deposited on or under the surface of land);
  - b. The land where the material is deposited:
    - is an authorised landfill site (as defined in section 5(1)), or
    - is not or does not form part of an authorised landfill site, but the disposal requires an environmental permit (as defined in section 5(2));
  - c. The material is disposed of as waste (as defined in sections 6 and 7); and
  - d. The disposal takes place in Wales.
14. Regulations may modify the meaning of a disposal of material by way of landfill as set out in section 4.