

# **LANDFILL DISPOSALS TAX (WALES) ACT 2017**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 4 – Taxable Disposals Made at Places Other than Authorised Landfill Sites**

##### ***Chapter 1 - Tax Chargeable on Taxable Disposals***

##### ***Section 46 – Calculation of tax chargeable on taxable disposal***

86. This section provides that the amount of tax chargeable on a disposal made at a place other than an authorised landfill site (see section 3 for the definition of a taxable disposal) will be calculated by multiplying the taxable weight of the material by the unauthorised disposals rate. The taxable weight is to be determined by WRA using any method it considers appropriate. The unauthorised disposals rate is to be prescribed by the Welsh Ministers in regulations. The tax only becomes payable following the issue of a charging notice under Chapter 2 of this Part.