



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 2

TAX CHARGEABLE ON TAXABLE DISPOSALS

Calculation of tax chargeable

14 Calculation of tax chargeable on taxable disposal

- (1) This section applies to a taxable disposal of material made at an authorised landfill site.
- (2) The amount of tax chargeable on the disposal is to be calculated by multiplying the taxable weight of the material in tonnes by the standard rate.
- (3) The standard rate is the rate per tonne prescribed for the purposes of subsection (2) in regulations.
- (4) Subsection (2) does not apply to the disposal if the material disposed of—
 - (a) consists entirely of one or more qualifying materials (see section 15), or
 - (b) is a qualifying mixture of materials (see section 16).
- (5) The amount of tax chargeable on a disposal of that description is instead to be calculated by multiplying the taxable weight of the material in tonnes by the lower rate.
- (6) The lower rate is the rate per tonne prescribed for the purposes of subsection (5) in regulations.
- (7) Regulations under subsection (3) or (6) may prescribe different rates for different descriptions of material.

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

- (8) See section 18 for provision about how the taxable weight of the material in a taxable disposal is to be calculated.

Commencement Information

- I1** S. 14(1)(2)(4)(5)(7)(8) in force at 1.4.2018 by S.I. 2018/35, **art. 3**
I2 S. 14(3)(6) in force at 18.10.2017 for specified purposes by S.I. 2017/955, **art. 2(a)**
I3 S. 14(3)(6) in force at 1.4.2018 in so far as not already in force by S.I. 2018/35, **art. 3**

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: Calculation of tax chargeable.