



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 4

### TAXABLE DISPOSALS MADE AT PLACES OTHER THAN AUTHORISED LANDFILL SITES

#### CHAPTER 1

##### TAX CHARGEABLE ON TAXABLE DISPOSALS

#### 46 Calculation of tax chargeable on taxable disposal

- (1) This section applies to a taxable disposal of material made at a place that is not, and does not form part of, 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 unauthorised disposals rate.
- (3) The taxable weight of the material is the weight of the material determined by WRA using any method it thinks appropriate.
- (4) The unauthorised disposals rate is the rate per tonne prescribed for the purposes of subsection (2) in regulations.
- (5) Regulations under subsection (4) may prescribe different rates for different descriptions of material.

#### Commencement Information

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|-----------|---|
| <b>I1</b> | S. 46(1)-(3)(5) in force at 1.4.2018 by <a href="#">S.I. 2018/35, art. 3</a>                            |
| <b>I2</b> | S. 46(4) in force at 18.10.2017 for specified purposes by <a href="#">S.I. 2017/955, art. 2(e)</a>      |
| <b>I3</b> | S. 46(4) in force at 1.4.2018 in so far as not already in force by <a href="#">S.I. 2018/35, art. 3</a> |

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, CHAPTER 1.