



# 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 outstanding changes not yet made by the legislation.gov.uk editorial team to Landfill Disposals Tax (Wales) Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations. (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.

**Annotations:**

---

**Commencement Information**

- II** [S. 14\(3\)\(6\)](#) in force at 18.10.2017 for specified purposes by [S.I. 2017/955](#), [art. 2\(a\)](#)

**Changes to legislation:**

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Landfill Disposals Tax (Wales) Act 2017. Any changes that have already been made by the team appear in the content and are referenced with annotations.

**Changes and effects yet to be applied to :**

- s. 14(1)(2)(4)(5)(7)(8) coming into force by [S.I. 2018/35 art. 3](#)
- s. 14(3)(6) coming into force by [S.I. 2018/35 art. 3](#)

**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 37(4)(a) words in s. 37(4) renumbered as s. 37(4)(a) by [S.I. 2018/101 Sch. para. 2\(a\)](#) (This amendment comes into force on the day on which 2017 anaw 3, s. 2 comes into force. That provision was commenced on 1.4.2018 by S.I. 2018/35, art. 3)
- s. 37(4)(b) and word inserted by [S.I. 2018/101 Sch. para. 2\(b\)](#) (This amendment comes into force on the day on which 2017 anaw 3, s. 2 comes into force. That provision was commenced on 1.4.2018 by S.I. 2018/35, art. 3)
- s. 42(1A) inserted by [S.I. 2018/101 Sch. para. 3](#) (This amendment comes into force on the day on which 2017 anaw 3, s. 2 comes into force. That provision was commenced on 1.4.2018 by S.I. 2018/35, art. 3)
- s. 43(1)(aa) inserted by [S.I. 2018/101 Sch. para. 4\(b\)](#) (This amendment comes into force on the day on which 2017 anaw 3, s. 2 comes into force. That provision was commenced on 1.4.2018 by S.I. 2018/35, art. 3)
- s. 60(8) inserted by [2018 c. 12 Sch. 19 para. 225\(3\)\(a\)](#)
- s. 60(8) inserted by [2018 c. 12 Sch. 19 para. 225\(3\)\(b\)](#) (Amendment to Welsh text)
- s. 77(8)(ba) inserted by [S.I. 2018/101 Sch. para. 5\(a\)](#) (This amendment comes into force on the day on which 2017 anaw 3, s. 2 comes into force. That provision was commenced on 1.4.2018 by S.I. 2018/35, art. 3)
- s. 83(8)(ba) inserted by [S.I. 2018/101 Sch. para. 6\(a\)](#) (This amendment comes into force on the day on which 2017 anaw 3, s. 2 comes into force. That provision was commenced on 1.4.2018 by S.I. 2018/35, art. 3)