



# 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.

*Status: This is the original version (as it was originally enacted).*

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