



# Landfill Disposals Tax (Wales) Act 2017

**2017 anaw 3**

## **PART 3**

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

## **CHAPTER 3**

RELIEF FROM TAX

### **26 Reliefs: general**

- (1) This Chapter provides relief from tax for certain taxable disposals.
- (2) This Chapter applies only to disposals made at authorised landfill sites.
- (3) Tax is not chargeable in respect of a taxable disposal if it is relieved from tax.
- (4) Relief from tax must be claimed in a tax return.