

Status: This version of this provision is prospective.

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)



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 3

RELIEF FROM TAX

PROSPECTIVE

29 Using material in approved site restoration work

- (1) A taxable disposal is relieved from tax if—
 - (a) it is a disposal of material consisting entirely of qualifying material, and
 - (b) it forms part of restoration work carried out in accordance with an approval given by WRA.
- (2) WRA may approve the carrying out of restoration work at an authorised landfill site only if—
 - (a) the operator of the site applies in writing to WRA for the approval,
 - (b) the application is made before the restoration work begins, and
 - (c) WRA is satisfied that the work is required by a condition of an environmental permit or planning permission relating to the site.
- (3) An approval—
 - (a) may relate to all or part of the work described in the application for the approval;
 - (b) may relate to work carried out before or after the approval is given (or both);
 - (c) may be unconditional or subject to conditions (for example, a condition requiring reports to WRA about the carrying out of the work).

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Changes and effects yet to be applied to :

- s. 29(1) coming into force by [S.I. 2018/35 art. 3](#)
- s. 29(2)(3) coming into force by [S.I. 2018/35 art. 2\(e\)](#)