



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 2

### THE TAX AND TAXABLE DISPOSALS

#### CHAPTER 2

##### TAXABLE DISPOSALS

### 3 Taxable disposals

- (1) A taxable disposal is made when all of the following conditions are met.
- (2) Condition 1 is that there is a disposal of material by way of landfill (see section 4).
- (3) Condition 2 is that either—
  - (a) the land where the disposal is made is, or forms part of, an authorised landfill site (see section 5(1)), or
  - (b) the disposal requires an environmental permit (see section 5(2)) but the land where it is made is not, and does not form part of, an authorised landfill site.
- (4) Condition 3 is that the disposal is a disposal of the material as waste (see sections 6 and 7).
- (5) Condition 4 is that the disposal is made in Wales.
- (6) See also section 8 for specified landfill site activities that are to be treated as taxable disposals (whether or not the above conditions are met).

#### Commencement Information

**II** S. 3 in force at 1.4.2018 by [S.I. 2018/35](#), [art. 3](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 3.