



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 3

RELIEF FROM TAX

32 Refilling open-cast mines and quarries

- (1) A taxable disposal is relieved from tax if—
- (a) it is a disposal of material consisting entirely of
 - [^{F1}(i) qualifying material, or
 - (ii) a qualifying mixture of materials that does not consist entirely of fines;]
 - (b) it is made at an authorised landfill site (or part of such a site) that was used for open-cast mining operations or quarrying operations,
 - (c) it is made in accordance with a condition of planning permission relating to the site which requires the site (or the part in question) to be wholly or partially refilled after those operations end, and
 - (d) no other taxable disposals have been made at the site (or at the part in question) since those operations ended, apart from disposals that were relieved from tax under section 28 or this section [^{F2}or disposals that would be relieved from tax under this section if they were made now].
- (2) If the operations mentioned in subsection (1)(b) ended before the coming into force of this section, the reference in subsection (1)(d) to other taxable disposals includes disposals that were taxable disposals for the purposes of Part 3 of the Finance Act 1996 (c. 8) (landfill tax).
- (3) If all open-cast mining operations and quarrying operations at the site ended before 1 October 1999, disposals of material at the site are not relieved from tax under this

*Changes to legislation: There are currently no known outstanding effects for the
Landfill Disposals Tax (Wales) Act 2017, Section 32. (See end of Document for details)*

section unless the requirement mentioned in subsection (1)(c) was imposed on or before that date.

Textual Amendments

- F1** Words in s. 32(1)(a) substituted (19.7.2019) by [The Landfill Disposals Tax \(Wales\) Act 2017 \(Reliefs \(Miscellaneous Amendments\) Regulations 2019 \(S.I. 2019/1143\)](#), regs. 1(2), **3(a)**
- F2** Words in s. 32(1)(d) inserted (19.7.2019) by [The Landfill Disposals Tax \(Wales\) Act 2017 \(Reliefs \(Miscellaneous Amendments\) Regulations 2019 \(S.I. 2019/1143\)](#), regs. 1(2), **3(b)**

Commencement Information

- I1** S. 32 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 32.