



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 2

### THE TAX AND TAXABLE DISPOSALS

#### CHAPTER 2

##### TAXABLE DISPOSALS

###### **6 Disposal of material as waste**

- (1) A disposal of material is a disposal of it as waste if the person responsible for the disposal intends to discard the material.
- (2) An intention to discard material may be inferred from the circumstances of its disposal, and in particular from the fact (where it is the case) that the material is deposited in a landfill disposal area.
- (3) The following are not to be treated as inconsistent with an intention to discard material—
  - (a) making a temporary use of the material, or a use of the material which is incidental to its disposal by way of landfill;
  - (b) deriving a benefit from the material or from anything emitted by it (for example, using gas produced by its decomposition in electricity generation).
- (4) Regulations may modify the meaning of a disposal of material as waste (including by amending this section or any other enactment relating to the tax).