



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 3

### TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

#### CHAPTER 2

##### TAX CHARGEABLE ON TAXABLE DISPOSALS

###### *Qualifying materials and qualifying mixtures of materials*

#### 15 Qualifying material

(1) Qualifying material is material in respect of which the following requirements are met.

*Requirement 1* The material is specified in the Table in Schedule 1.

*Requirement 2* Each condition in the Table in Schedule 1 that applies in respect of the material is met (if any).

*Requirement 3* There is—

- (a) if a written description of the material is required by virtue of section 34(1)(c)(ii) of the Environmental Protection Act 1990 (c. 43), a written description of the kind required, or
- (b) if no written description of the material is required by virtue of that section, other evidence,

from which it can be determined that requirements 1 and 2 are met.

(2) Regulations may amend Schedule 1.

#### Commencement Information

**11** S. 15 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 15.