



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 3

RELIEF FROM TAX

27 Material removed from bed of river, sea or other water

- (1) A taxable disposal is relieved from tax if it is a disposal of material consisting entirely of—
 - (a) material within subsection (2) or (3), or
 - (b) material within one of those subsections and material within subsection (4).
- (2) Material is within this subsection if it has been removed from the bed of any of the following (whether natural or artificial)—
 - (a) a river, canal or other watercourse, or
 - (b) a dock, harbour or the approaches to a harbour.
- (3) Material is within this subsection if—
 - (a) it consists of naturally occurring mineral material, and
 - (b) it has been removed from the sea bed in the course of operations carried out for the purpose of obtaining materials such as sand or gravel.
- (4) Material is within this subsection if—
 - (a) it is qualifying material,
 - (b) it has been added to material within subsection (2) or (3) for the purpose of securing that that material is not in liquid form, and
 - (c) the amount of material that has been added is no greater than is necessary to achieve that purpose.

***Changes to legislation:** There are currently no known outstanding effects for the
Landfill Disposals Tax (Wales) Act 2017, Section 27. (See end of Document for details)*

(5) In this section, references to material being removed are to it being removed by dredging or in any other way.

Commencement Information

I1 [S. 27](#) 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 27.