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WELSH STATUTORY INSTRUMENTS

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**2019 No. 1143**

The Landfill Disposals Tax (Wales) Act 2017 (Reliefs)  
(Miscellaneous Amendments) Regulations 2019

**Amendment to section 8 of the LDT Act**

**2.** In section 8(4) of the LDT Act (landfill site activities to be treated as taxable disposals), in the definition of “restoration work”, for “work carried out to restore a landfill disposal area” substitute “where a landfill disposal area is capped, work carried out to restore that area”.