

*These notes refer to the Wales Act 2014 (c.29)
which received Royal Assent on 17 December 2014*

WALES ACT 2014

EXPLANATORY NOTES

COMMENTARY ON SECTIONS (AND SCHEDULES)

Part 2: Finance

Section 19: Disapplication of UK landfill tax

173. **Section 19** provides for landfill tax on disposals made in Wales to be disapplied by reference to disposals made on or after a date appointed by HM Treasury by order under *subsection (3)*. *Subsection (2)* limits landfill tax to disposals made in England or Northern Ireland, by virtue of amending section 40 of FA 1996 (previously amended by the Scotland Act 2012).