



Wales Act 2014

2014 CHAPTER 29

PART 2

FINANCE

Welsh tax on disposals to landfill

19 Disapplication of UK landfill tax

- (1) Part 3 of the Finance Act 1996 (landfill tax) is amended as follows.
- (2) In section 40(1) (charge on taxable disposal), omit “and Wales”.
- (3) This section has effect in relation to disposals made on or after such date as is appointed by the Treasury by order under this subsection.