

LANDFILL DISPOSALS TAX (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2 – The Tax and Taxable Disposals

Chapter 3 – Exempt Disposals

Sections 9 to 12 - Exemptions: general; multiple disposals of material at same site; pet cemeteries; and power to modify exemptions

24. These sections exempt certain types of disposals from the tax. Where a disposal is exempt, there is no need for the landfill site operator to account for the disposal of material.
25. **Section 10** provides an exemption for a disposal of material where the material has previously been included in a disposal on which LDT was chargeable and where the subsequent disposal is made at the same authorised landfill site. The effect of this provision is to ensure that multiple disposals of the same material at the same authorised site will only be chargeable to LDT once.
26. It is anticipated that this exemption could be applicable in the context of specified landfill site activities, where material that has been used in one specified landfill site activity could be removed and used in another specified landfill site activity and/or disposed of in a landfill disposal area, such as a void at the same site. In this situation, the exemption ensures that the material is only taxed once.
27. **Section 11** provides an exemption for a disposal of material consisting entirely of the remains of dead pets and any container or material in which they are contained, provided that the disposal takes place on a landfill site where no other types of disposal take place (generally known as a pet cemetery). This exemption is designed to ensure that pet cemeteries that accept only disposals of dead pet carcasses or ashes (and any box or urn in which they are contained) will not be liable to pay LDT.
28. The exemptions set out at sections 10 and 11 apply only to disposals at authorised landfill sites. However, the Welsh Ministers may use the regulation making power under section 12 to add, modify or remove exemptions in relation to disposals at unauthorised sites, as well as disposals at authorised landfill sites. The Welsh Ministers may also use the regulation making power to place conditions on the application of an exemption.