

*These notes refer to the Landfill Disposals Tax (Wales) Act 2017 (c.3) which received Royal Assent on 7 September 2017*

# **LANDFILL DISPOSALS TAX (WALES) ACT 2017**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 3 - Taxable Disposals Made at Authorised Landfill Sites**

##### ***Chapter 2 – Tax Chargeable on Taxable Disposals***

##### **Qualifying materials and qualifying mixtures of materials**

##### ***Section 15 – Qualifying material***

33. This section sets out the circumstances in which material will qualify for the lower rate of tax. Firstly, the material needs to be listed in the Table in Schedule 1. Secondly, each applicable condition (if any) that is set out in the Table in Schedule 1 will need to be met. Thirdly, landfill site operators must hold a written description of the material, often referred to as a waste transfer note, if such a document is required by the Environmental Protection Act 1990 or, if it is not, other evidence which establishes that the material is in fact a qualifying material. Welsh Ministers may, by regulations, amend Schedule 1.