

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

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 3 - Taxable Disposals Made at Authorised Landfill Sites

Chapter 2 – Tax Chargeable on Taxable Disposals

Taxable weight of material

Sections 22 and 23 – Calculation of taxable weight of material by WRA including in cases of non-compliance

51. [Section 22](#) details how WRA is to calculate the taxable weight of material where it thinks it is appropriate to do so.
52. [Section 23](#) provides that in cases of non-compliance as set out in this section, WRA may ignore or reduce the water discount when calculating the taxable weight of material.