

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 3 – Relief from Tax

Section 32 - Refilling open-cast mines and quarries

65. This section provides relief for a disposal of qualifying material at a landfill site (or part of it) when:
- a. the landfill site (or the part of it at which the disposal is made) was formerly an open cast mine or quarry;
 - b. it is a requirement of the planning permission that the site (or the part in question) must be wholly or partially refilled following the open-cast mining or quarrying operations; and
 - c. no other taxable disposals have been made at the site (or part of it), other than disposals qualifying for a relief under section 28 or 32.