

*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 3 – Relief from Tax*

##### *Section 33 – Power to modify reliefs*

66. This section allows the Welsh Ministers, by regulations, to create, modify or remove a relief; and to provide for a relief to be subject to conditions.