



# Landfill Disposals Tax (Wales) Act 2017

**2017 anaw 3**

## **PART 2**

### **THE TAX AND TAXABLE DISPOSALS**

#### **CHAPTER 3**

##### **EXEMPT DISPOSALS**

#### **9 Exemptions: general**

- (1) This Chapter provides exemption from tax for certain disposals of material which would otherwise be treated as taxable disposals.
- (2) A disposal of material that is exempt from tax is not a taxable disposal.
- (3) In this Chapter, references to a disposal of material include the carrying out of a specified landfill site activity in relation to material.

#### **10 Multiple disposals of material at same site**

A disposal of material is exempt from tax to the extent that—

- (a) it is a disposal of material which has already been included in a taxable disposal—
  - (i) which was made at an authorised landfill site, and
  - (ii) in respect of which tax was chargeable, and
- (b) it is made at the same authorised landfill site as that taxable disposal.

#### **11 Pet cemeteries**

- (1) A disposal of material is exempt from tax if—
  - (a) it is a disposal of material consisting entirely of the remains of dead pets (and any container or material in which the remains are contained), and

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*Status: This is the original version (as it was originally enacted).*

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- (b) it is made at an authorised landfill site which meets the condition in subsection (2).
- (2) The condition is that no landfill disposals were made at the site during the relevant period other than disposals of material consisting entirely of the remains of dead pets (and any container or material in which the remains are contained).
- (3) The relevant period is the period which—
  - (a) begins with the day on which this section comes into force, or on which the site becomes an authorised landfill site, whichever is later, and
  - (b) ends immediately before the disposal mentioned in subsection (1).

## **12 Power to modify exemptions**

- (1) Regulations may—
  - (a) create an additional exemption from tax,
  - (b) modify an existing exemption, or
  - (c) remove an exemption.
- (2) The regulations may provide for an exemption to apply subject to conditions (for example, a condition requiring WRA to be notified before a disposal is made).
- (3) The regulations may amend any enactment relating to the tax.