



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 3

RELIEF FROM TAX

26 Reliefs: general

- (1) This Chapter provides relief from tax for certain taxable disposals.
- (2) This Chapter applies only to disposals made at authorised landfill sites.
- (3) Tax is not chargeable in respect of a taxable disposal if it is relieved from tax.
- (4) Relief from tax must be claimed in a tax return.

Commencement Information

- II** [S. 26](#) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(d\)](#)

27 Material removed from bed of river, sea or other water

- (1) A taxable disposal is relieved from tax if it is a disposal of material consisting entirely of—
 - (a) material within subsection (2) or (3), or
 - (b) material within one of those subsections and material within subsection (4).
- (2) Material is within this subsection if it has been removed from the bed of any of the following (whether natural or artificial)—
 - (a) a river, canal or other watercourse, or

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- (b) a dock, harbour or the approaches to a harbour.
- (3) Material is within this subsection if—
 - (a) it consists of naturally occurring mineral material, and
 - (b) it has been removed from the sea bed in the course of operations carried out for the purpose of obtaining materials such as sand or gravel.
- (4) Material is within this subsection if—
 - (a) it is qualifying material,
 - (b) it has been added to material within subsection (2) or (3) for the purpose of securing that that material is not in liquid form, and
 - (c) the amount of material that has been added is no greater than is necessary to achieve that purpose.
- (5) In this section, references to material being removed are to it being removed by dredging or in any other way.

Commencement Information

I2 S. 27 in force at 1.4.2018 by S.I. 2018/35, art. 3

28 Material resulting from mining and quarrying

- (1) A taxable disposal is relieved from tax if it is a disposal of material—
 - (a) all of which results from mining operations (whether deep or open-cast) or from quarrying operations,
 - (b) all of which is naturally occurring material extracted from the earth in the course of the operations, and
 - (c) none of which has been subjected to, or results from, a process within subsection (2) carried out at any stage between the extraction and the disposal.
- (2) A process is within this subsection if—
 - (a) it is separate from the mining or quarrying operations, or
 - (b) it forms part of those operations and permanently alters the material's chemical composition.

Commencement Information

I3 S. 28 in force at 1.4.2018 by S.I. 2018/35, art. 3

29 Using material in approved site restoration work

- (1) A taxable disposal is relieved from tax if—
 - [^{F1}(a) it is a disposal of material—
 - (i) consisting entirely of qualifying material, or
 - (ii) consisting entirely of top-soil, and]
 - (b) it forms part of restoration work carried out in accordance with an approval given by WRA.

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- (2) WRA may approve the carrying out of restoration work at an authorised landfill site only if—
 - (a) the operator of the site applies in writing to WRA for the approval,
 - (b) the application is made before the restoration work begins, and
 - (c) WRA is satisfied that the work is required by a condition of an environmental permit or planning permission relating to the site.
- (3) An approval—
 - (a) may relate to all or part of the work described in the application for the approval;
 - (b) may relate to work carried out before or after the approval is given (or both);
 - (c) may be unconditional or subject to conditions (for example, a condition requiring reports to WRA about the carrying out of the work).

Textual Amendments

- F1** S. 29(1)(a) substituted (11.10.2018) by [The Landfill Disposals Tax \(Wales\) Act 2017 \(Site Restoration Relief\) \(Amendment\) Regulations 2018 \(S.I. 2018/1057\)](#), regs. 1(2), 2

Commencement Information

- I4** S. 29(1) in force at 1.4.2018 by [S.I. 2018/35](#), art. 3
I5 S. 29(2)(3) in force at 25.1.2018 by [S.I. 2018/35](#), art. 2(e)

30 Site restoration work: procedure on application for approval

- (1) This section applies where the operator of an authorised landfill site has applied to WRA for approval for the carrying out of restoration work.
- (2) WRA may by notice request further information from the operator for the purpose of deciding whether or on what terms to give approval.
- (3) Notice of a request for further information must—
 - (a) be issued within the period of 30 days beginning with the day on which WRA receives the application for approval, and
 - (b) specify the period within which the further information must be provided, which must be at least 30 days beginning with the day on which notice of the request is issued.
- (4) WRA must issue a notice to the operator of its decision on the application within the period of 30 days beginning—
 - (a) if WRA does not request further information, with the day on which WRA receives the application for approval, or
 - (b) if WRA requests further information, with the earlier of—
 - (i) the day on which WRA receives the information, and
 - (ii) the day on which the period for providing the information ends.
- (5) If WRA gives approval, the notice must set out the details of the approval.
- (6) WRA and the operator of an authorised landfill site may agree to extend a period of time specified by or under this section.

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- (7) If the period specified in subsection (4) (including any extension agreed under subsection (6)) ends without WRA having issued a notice of its decision, WRA is to be treated as having approved the carrying out of restoration work as described in the application (including any of the work that was carried out between the time when the application was made and the time when that period ended).

Commencement Information

I6 S. 30 in force at 25.1.2018 by S.I. 2018/35, art. 2(f)

31 Site restoration work: variation of approval

- (1) This section applies where WRA has approved the carrying out of restoration work at an authorised landfill site.
- (2) The operator of the site may apply in writing to WRA for the variation of the approval; and section 30 applies to an application for a variation as it applies to an application for an approval.
- (3) WRA may vary the approval on its own initiative if satisfied that the variation is necessary to ensure that the approval relates only to restoration work required by a condition of an environmental permit or planning permission relating to the site.
- (4) If WRA varies an approval on its own initiative, it must issue a notice setting out the details of the variation to the operator of the authorised landfill site.
- (5) The variation of an approval does not affect the application of section 29 to restoration work carried out in accordance with the approval before it was varied.

Commencement Information

I7 S. 31 in force at 25.1.2018 by S.I. 2018/35, art. 2(g)

32 Refilling open-cast mines and quarries

- (1) A taxable disposal is relieved from tax if—
 - (a) it is a disposal of material consisting entirely of
 - [^{F2}(i) qualifying material, or
 - (ii) a qualifying mixture of materials that does not consist entirely of fines;]
 - (b) it is made at an authorised landfill site (or part of such a site) that was used for open-cast mining operations or quarrying operations,
 - (c) it is made in accordance with a condition of planning permission relating to the site which requires the site (or the part in question) to be wholly or partially refilled after those operations end, and
 - (d) no other taxable disposals have been made at the site (or at the part in question) since those operations ended, apart from disposals that were relieved from tax under section 28 or this section [^{F3}or disposals that would be relieved from tax under this section if they were made now].

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- (2) If the operations mentioned in subsection (1)(b) ended before the coming into force of this section, the reference in subsection (1)(d) to other taxable disposals includes disposals that were taxable disposals for the purposes of Part 3 of the Finance Act 1996 (c. 8) (landfill tax).
- (3) If all open-cast mining operations and quarrying operations at the site ended before 1 October 1999, disposals of material at the site are not relieved from tax under this section unless the requirement mentioned in subsection (1)(c) was imposed on or before that date.

Textual Amendments

- F2** Words in s. 32(1)(a) substituted (19.7.2019) by [The Landfill Disposals Tax \(Wales\) Act 2017 \(Reliefs\) \(Miscellaneous Amendments\) Regulations 2019 \(S.I. 2019/1143\)](#), regs. 1(2), **3(a)**
- F3** Words in s. 32(1)(d) inserted (19.7.2019) by [The Landfill Disposals Tax \(Wales\) Act 2017 \(Reliefs\) \(Miscellaneous Amendments\) Regulations 2019 \(S.I. 2019/1143\)](#), regs. 1(2), **3(b)**

Commencement Information

- I8** S. 32 in force at 1.4.2018 by [S.I. 2018/35](#), **art. 3**

33 Power to modify reliefs

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

Commencement Information

- I9** [S. 33](#) in force at 18.10.2017 by [S.I. 2017/955](#), **art. 2(c)**

Status:

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Changes to legislation:

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