



# Landfill Disposals Tax (Wales) Act 2017

**2017 anaw 3**

## **PART 4**

### **TAXABLE DISPOSALS MADE AT PLACES OTHER THAN AUTHORISED LANDFILL SITES**

## **CHAPTER 1**

### **TAX CHARGEABLE ON TAXABLE DISPOSALS**

#### **46 Calculation of tax chargeable on taxable disposal**

- (1) This section applies to a taxable disposal of material made at a place that is not, and does not form part of, an authorised landfill site.
- (2) The amount of tax chargeable on the disposal is to be calculated by multiplying the taxable weight of the material in tonnes by the unauthorised disposals rate.
- (3) The taxable weight of the material is the weight of the material determined by WRA using any method it thinks appropriate.
- (4) The unauthorised disposals rate is the rate per tonne prescribed for the purposes of subsection (2) in regulations.
- (5) Regulations under subsection (4) may prescribe different rates for different descriptions of material.