



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 2

THE TAX AND TAXABLE DISPOSALS

CHAPTER 3

EXEMPT DISPOSALS

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.

Commencement Information

II S. 10 in force at 1.4.2018 by S.I. 2018/35, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 10.