



# 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.