



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 2

### THE TAX AND TAXABLE DISPOSALS

#### CHAPTER 3

##### EXEMPT DISPOSALS

#### 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
  - (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).

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#### Commencement Information

**11** S. 11 in force at 1.4.2018 by [S.I. 2018/35](#), [art. 3](#)

**Status:**

Point in time view as at 01/04/2018.

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 11.