



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).