



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 2

THE TAX AND TAXABLE DISPOSALS

CHAPTER 3

EXEMPT DISPOSALS

12 Power to modify exemptions

- (1) Regulations may—
 - (a) create an additional exemption from tax,
 - (b) modify an existing exemption, or
 - (c) remove an exemption.
- (2) The regulations may provide for an exemption to apply subject to conditions (for example, a condition requiring WRA to be notified before a disposal is made).
- (3) The regulations may amend any enactment relating to the tax.

Commencement Information

II S. 12 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 12.