



# 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.