



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 2 **E+W**

### THE TAX AND TAXABLE DISPOSALS

#### CHAPTER 1 **E+W**

##### LANDFILL DISPOSALS TAX

#### 2 The tax **E+W**

- (1) A tax, to be known as landfill disposals tax, is to be charged on taxable disposals in accordance with this Act.
- (2) The Welsh Revenue Authority (“WRA”) is responsible for the collection and management of the tax.
- (3) References in this Act to tax (or to the tax) are references to landfill disposals tax.

#### Commencement Information

**II** [S. 2](#) 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 2.