



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 2

### THE TAX AND TAXABLE DISPOSALS

#### CHAPTER 1

##### LANDFILL DISPOSALS TAX

#### **2 The tax**

- (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.