



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 3

RELIEF FROM TAX

28 Material resulting from mining and quarrying

- (1) A taxable disposal is relieved from tax if it is a disposal of material—
- (a) all of which results from mining operations (whether deep or open-cast) or from quarrying operations,
 - (b) all of which is naturally occurring material extracted from the earth in the course of the operations, and
 - (c) none of which has been subjected to, or results from, a process within subsection (2) carried out at any stage between the extraction and the disposal.
- (2) A process is within this subsection if—
- (a) it is separate from the mining or quarrying operations, or
 - (b) it forms part of those operations and permanently alters the material's chemical composition.

Commencement Information

II S. 28 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 28.