



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 3 **E+W**

### TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

## CHAPTER 3 **E+W**

### RELIEF FROM TAX

#### **33 Power to modify reliefs **E+W****

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

#### **Commencement Information**

**II** S. 33 in force at 18.10.2017 by S.I. 2017/955, art. 2(c)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 33.