



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 3

RELIEF FROM TAX

33 Power to modify reliefs

- (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.