

# Landfill Disposals Tax (Wales) Act 2017

## 2017 anaw 3

#### PART 2

#### THE TAX AND TAXABLE DISPOSALS

#### **CHAPTER 2**

#### TAXABLE DISPOSALS

## 4 Disposal of material by way of landfill

- (1) There is a disposal of material by way of landfill if material is—
  - (a) deposited on the surface of land or on a structure set into the surface, or
  - (b) deposited under the surface of land (for example, in a cavity such as a cavern or mine).
- (2) Subsection (1) applies whether or not the material is placed in a container before it is deposited.
- (3) Regulations may modify the meaning of a disposal of material by way of landfill (including by amending this section or any other enactment relating to the tax).

# **Commencement Information**

I1 S. 4 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 4.