



# 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**

**II** 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.