



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).