



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 2

THE TAX AND TAXABLE DISPOSALS

CHAPTER 2

TAXABLE DISPOSALS

5 Authorised landfill sites and environmental permits

- (1) Land is an authorised landfill site if an environmental permit authorising disposals of material by way of landfill is in force in relation to the land.
- (2) An environmental permit is a permit granted under regulations made under section 2 of the Pollution Prevention and Control Act 1999 (c. 24).

Commencement Information

II S. 5 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 5.