



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 2

THE TAX AND TAXABLE DISPOSALS

CHAPTER 2

TAXABLE DISPOSALS

8 Landfill site activities to be treated as taxable disposals

- (1) The carrying out of a specified landfill site activity in Wales is to be treated as a taxable disposal of the material in relation to which the activity is carried out (whether or not the conditions in section 3 are met).
- (2) The taxable disposal is to be treated as being made when the specified landfill site activity is first carried out in relation to the material.
- (3) The following are specified landfill site activities when carried out at an authorised landfill site—
 - (a) using material to create or maintain a temporary road giving access to a landfill disposal area;
 - (b) using material to create or maintain a temporary hard standing;
 - (c) using material to create or maintain a cell bund;
 - (d) using material (other than naturally occurring material extracted from the site) to create or maintain a temporary screening bund;
 - (e) using material to cover a landfill disposal area during a temporary cessation in landfill disposals;
 - (f) placing material in a landfill disposal area to provide a base for, or prevent damage to, anything used to line, cap or drain that area;
 - (g) keeping material in a non-disposal area beyond the end of the maximum period specified in the notice designating the area under section 55, unless the material is dealt with in accordance with an agreement under section 56(4)(a);

Status: Point in time view as at 01/04/2018. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the *Landfill Disposals Tax (Wales) Act 2017, Section 8. (See end of Document for details)*

- (h) storing ashes (for example, fly ash and bottom ash);
- (i) using material in restoration work.

(4) In subsection (3)—

“cell bund” (“*bwnd cell*”) means a structure within a landfill disposal area which separates quantities of material deposited in that area;

“hard standing” (“*arwyneb solet*”) means a base on which a landfill site activity is carried out;

“restoration work” (“*gwaith adfer*”) means work carried out to restore an authorised landfill site (or any part of the site) to a use other than making landfill disposals; but work carried out to restore a landfill disposal area is restoration work only if it is carried out after the area has been capped;

“screening bund” (“*bwnd sgrinio*”) means a structure, whether above or below ground, for protecting or concealing a landfill site activity or reducing noise.

(5) Regulations may—

- (a) provide that a landfill site activity is to be a specified landfill site activity,
- (b) modify the description of a specified landfill site activity, or
- (c) provide that an activity is to cease to be a specified landfill site activity.

(6) The regulations may amend this section or any other enactment relating to the tax.

Commencement Information

- I1** S. 8(1)-(3)(5)(6) in force at 1.4.2018 by S.I. 2018/35, art. 3
- I2** S. 8(4) in force at 25.1.2018 by S.I. 2018/35, art. 2(a)

Status:

Point in time view as at 01/04/2018. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 8.