



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 2

### THE TAX AND TAXABLE DISPOSALS

#### CHAPTER 3

##### EXEMPT DISPOSALS

#### **9 Exemptions: general**

- (1) This Chapter provides exemption from tax for certain disposals of material which would otherwise be treated as taxable disposals.
- (2) A disposal of material that is exempt from tax is not a taxable disposal.
- (3) In this Chapter, references to a disposal of material include the carrying out of a specified landfill site activity in relation to material.

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#### **Commencement Information**

**II** S. 9 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 9.