



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 2 **E+W**

THE TAX AND TAXABLE DISPOSALS

CHAPTER 3 **E+W**

EXEMPT DISPOSALS

9 Exemptions: general **E+W**

- (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.

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.