



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 2

### THE TAX AND TAXABLE DISPOSALS

#### CHAPTER 1

##### LANDFILL DISPOSALS TAX

## 2 The tax

- (1) A tax, to be known as landfill disposals tax, is to be charged on taxable disposals in accordance with this Act.
- (2) The Welsh Revenue Authority (“WRA”) is responsible for the collection and management of the tax.
- (3) References in this Act to tax (or to the tax) are references to landfill disposals tax.

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#### **Commencement Information**

**II** S. 2 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, CHAPTER 1.