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

I1 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.