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WELSH STATUTORY INSTRUMENTS

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**2019 No. 1143 (W. 198)**

**LANDFILL TAX, WALES**

**The Landfill Disposals Tax (Wales) Act 2017 (Reliefs)  
(Miscellaneous Amendments) Regulations 2019**

*Made - - - - 18 July 2019*

*Coming into force in accordance with regulation 1(2)*

The Welsh Ministers make the following Regulations in exercise of the powers conferred by sections 8(5)(b), 33(1)(b) and 94(1) of the Landfill Disposals Tax (Wales) Act 2017(1).

In accordance with section 94(6) of that Act, a draft of these Regulations has been laid before and approved by a resolution of the National Assembly for Wales.

**Title, commencement and interpretation**

1.—(1) The title of these Regulations is the Landfill Disposals Tax (Wales) Act 2017 (Reliefs) (Miscellaneous Amendments) Regulations 2019.

(2) These Regulations come into force on the day after the day on which they are made.

(3) In these Regulations, “the LDT Act” means the Landfill Disposals Tax (Wales) Act 2017.

**Amendment to section 8 of the LDT Act**

2. In section 8(4) of the LDT Act (landfill site activities to be treated as taxable disposals), in the definition of “restoration work”, for “work carried out to restore a landfill disposal area” substitute “where a landfill disposal area is capped, work carried out to restore that area”.

**Amendment to section 32 of the LDT Act**

3. In section 32 of the LDT Act (refilling open-cast mines and quarries), in subsection (1)—

(a) in paragraph (a), for “qualifying material;” substitute—

“(i) qualifying material, or

(ii) a qualifying mixture of materials that does not consist entirely of fines;”;

(b) in paragraph (d), at the end insert “or disposals that would be relieved from tax under this section if they were made now”.

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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18 July 2019

*Rebecca Evans*  
Minister for Finance and Trefnydd, one of the  
Welsh Ministers

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend sections 8 and 32 of the Landfill Disposals Tax (Wales) Act 2017 (anaw 3) (“the LDT Act”).

Regulation 2 amends the definition of “restoration work” in section 8(4) of the LDT Act to make it clear that work carried out to restore a landfill disposal area that has not been capped is capable of being restoration work.

As a result of this amendment, taxable disposals made in order to restore a landfill disposal area which has not been capped may be eligible for relief under section 29 of the LDT Act, provided that they satisfy the other elements of the definition of restoration work in section 8(4) and comply with the requirements in section 29(1).

Regulation 3(a) amends section 32 of the LDT Act to extend the scope of the relief from landfill disposals tax in respect of certain taxable disposals made when filling quarries and open-cast mines. As a result of this amendment, a disposal of a qualifying mixture of materials (as defined by section 16 of the LDT Act) may be eligible for relief (subject to the other conditions set out in section 32). A qualifying mixture of materials consisting entirely of fines will not be eligible for relief.

Regulation 3(b) makes a related amendment to the condition imposed by section 32(1)(d) of the LDT Act. This amendment ensures that where a taxable disposal of a qualifying mixture of materials (excluding fines) has been made on or after 1 April 2018, but before the coming into force of these Regulations, and the disposal is one that would be relieved from tax if it were made after these Regulations come into force, the making of that disposal does not prevent future disposals from being eligible for relief under section 32.

The amendments made by these Regulations have effect in relation to taxable disposals made on or after the date the regulations come into force.

The Welsh Ministers’ Code of Practice on the carrying out of Regulatory Impact Assessments was considered in relation to these Regulations. As a result, it was not considered necessary to carry out a regulatory impact assessment as to the likely costs and benefits of complying with these Regulations.