
WELSH STATUTORY INSTRUMENTS

2018 No. 1057

The Landfill Disposals Tax (Wales) Act 2017 (Site Restoration Relief) (Amendment) Regulations 2018

Amendment of the Landfill Disposals Tax (Wales) Act 2017

2. In section 29(1) (using material in approved site restoration work) of the Landfill Disposals Tax (Wales) Act 2017, for paragraph (a) substitute—

- “(a) it is a disposal of material—
- (i) consisting entirely of qualifying material, or
 - (ii) consisting entirely of top-soil, and”.