WELSH STATUTORY INSTRUMENTS

2019 No. 1143

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

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".