



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 2

TAX CHARGEABLE ON TAXABLE DISPOSALS

Qualifying materials and qualifying mixtures of materials

16 Qualifying mixtures of materials

- (1) A qualifying mixture of materials is a mixture in respect of which the following requirements are met.

Requirement 1

The mixture consists of—

- (a) one or more qualifying materials, and
- (b) a small amount of one or more non-qualifying materials that is incidental to the qualifying materials.

Requirement 2

There is—

- (a) if a written description of the mixture is required by virtue of section 34(1)(c)(ii) of the [Environmental Protection Act 1990 \(c. 43\)](#), a written description of the kind required, or
- (b) if no written description of the mixture is required by virtue of that section, other evidence,

from which it can be determined that requirement 1 is met.

Requirement 3

The non-qualifying materials have not been mixed with the qualifying materials deliberately for the purposes of—

Status: This is the original version (as it was originally enacted).

- (a) disposal, or
- (b) matters preparatory to disposal.

Requirement 4

The non-qualifying materials do not include any material prescribed as material that must not be included in a qualifying mixture of materials.

Requirement 5

The mixture is not hazardous waste within the meaning of Directive [2008/98/EC](#) of the European Parliament and of the Council of 19 November 2008 on waste.

Requirement 6

No arrangements have been made in respect of the mixture that have, as their main purpose, or as one of their main purposes, the avoidance of liability to the tax.

Requirement 7

If the mixture consists entirely of fines, any requirement prescribed under section 17(1) (either in relation to mixtures generally or in relation to mixtures of that particular description) is met in respect of the mixture.

- (2) For the purposes of requirement 1—
 - (a) both the weight and the volume of the non-qualifying materials must be taken into account in determining whether the amount of those materials is to be treated as a small amount;
 - (b) the potential that the non-qualifying materials have to cause harm must be taken into account in determining whether those materials are to be treated as incidental to the qualifying materials.
- (3) Regulations may provide that an amount of non-qualifying materials is not to be treated as a small amount for the purposes of requirement 1 if it constitutes more than a prescribed percentage of the mixture of materials (by weight or volume or both).
- (4) Regulations may amend this section to—
 - (a) add a further requirement to subsection (1),
 - (b) modify an existing requirement,
 - (c) remove a requirement, or
 - (d) make further provision about matters that must or may be taken into account for the purposes of determining whether a requirement is met, or modify or remove existing provision about those matters.
- (5) In this section—
 - “arrangement” (“*trefniant*”) has the meaning given in section 81B(3) of TCMA;
 - “fines” (“*gronynnau mân*”) has the meaning given in section 17(6);
 - “non-qualifying material” (“*deunydd anghymwys*”) means a material that is not a qualifying material;
 - “prescribed” (“*rhagnodedig*”) means prescribed in regulations.