



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

### CHAPTER 3

RELIEF FROM TAX

#### 26 Reliefs: general

- (1) This Chapter provides relief from tax for certain taxable disposals.
- (2) This Chapter applies only to disposals made at authorised landfill sites.
- (3) Tax is not chargeable in respect of a taxable disposal if it is relieved from tax.
- (4) Relief from tax must be claimed in a tax return.

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#### Commencement Information

**II** [S. 26](#) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(d\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 26.