



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 3

### TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

#### CHAPTER 3

##### RELIEF FROM TAX

#### **28 Material resulting from mining and quarrying**

- (1) A taxable disposal is relieved from tax if it is a disposal of material—
- (a) all of which results from mining operations (whether deep or open-cast) or from quarrying operations,
  - (b) all of which is naturally occurring material extracted from the earth in the course of the operations, and
  - (c) none of which has been subjected to, or results from, a process within subsection (2) carried out at any stage between the extraction and the disposal.
- (2) A process is within this subsection if—
- (a) it is separate from the mining or quarrying operations, or
  - (b) it forms part of those operations and permanently alters the material's chemical composition.

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#### **Commencement Information**

**II** S. 28 in force at 1.4.2018 by S.I. 2018/35, art. 3

**Status:**

Point in time view as at 01/04/2018.

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 28.