

LANDFILL DISPOSALS TAX (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 2 – The Tax and Taxable Disposals

Chapter 2 – Taxable Disposals

Section 8 - Landfill site activities to be treated as taxable disposals

21. This section lists landfill site activities (as defined in section 96) that are to be categorised as specified landfill site activities and therefore treated as taxable disposals. If an activity is a specified landfill site activity as listed in 8(3)(a) to (i) and takes place in Wales, then it is treated as a taxable disposal regardless of whether the disposal would have otherwise have met the conditions as set out at section 3. This section also provides that the disposal is to be treated as taking place when material is first used in relation to a specified activity. So, for example, the point at which material was used to create a temporary road would trigger a taxable disposal and if further material was subsequently used to maintain or repair that road, that material would be the subject of a taxable disposal on the date on which it was used.
22. [Section 8\(3\)\(e\)](#) refers to using material to cover a landfill disposal area during a temporary cessation in landfill disposals. This is often commonly known as daily cover and is used to prevent litter and pests.
23. The Welsh Ministers may, by regulations, add, modify or remove a specified landfill site activity. While the current list at section 8(3) consists of activities carried out at authorised landfill sites, regulations could provide for activities carried out at unauthorised sites to be specified landfill site activities too. This provides additional flexibility to address any attempts to avoid paying tax by those liable for unauthorised disposals of waste.