



# 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

*Taxable weight of material*

### **19 Calculation of taxable weight of material by operator**

- (1) The operator of an authorised landfill site must calculate the taxable weight of the material in a taxable disposal in the following way.
- (2) The operator must determine the weight of the material in tonnes in accordance with section 20.
- (3) If the operator has approval under section 21 to apply a discount in relation to the disposal, the operator may apply the discount (or a lesser discount) to the weight determined under subsection (2), subject to the conditions of the approval (if any).
- (4) The result is the taxable weight of the material in the taxable disposal.