



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 3

### TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

#### CHAPTER 3

##### RELIEF FROM TAX

#### **29 Using material in approved site restoration work**

- (1) A taxable disposal is relieved from tax if—
  - (a) it is a disposal of material consisting entirely of qualifying material, and
  - (b) it forms part of restoration work carried out in accordance with an approval given by WRA.
- (2) WRA may approve the carrying out of restoration work at an authorised landfill site only if—
  - (a) the operator of the site applies in writing to WRA for the approval,
  - (b) the application is made before the restoration work begins, and
  - (c) WRA is satisfied that the work is required by a condition of an environmental permit or planning permission relating to the site.
- (3) An approval—
  - (a) may relate to all or part of the work described in the application for the approval;
  - (b) may relate to work carried out before or after the approval is given (or both);
  - (c) may be unconditional or subject to conditions (for example, a condition requiring reports to WRA about the carrying out of the work).

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**Status:** Point in time view as at 01/04/2018. This version of this provision has been superseded.

**Changes to legislation:** There are currently no known outstanding effects for the  
*Landfill Disposals Tax (Wales) Act 2017, Section 29. (See end of Document for details)*

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#### **Commencement Information**

- I1** S. 29(1) in force at 1.4.2018 by S.I. 2018/35, **art. 3**
- I2** S. 29(2)(3) in force at 25.1.2018 by S.I. 2018/35, **art. 2(e)**

**Status:**

Point in time view as at 01/04/2018. This version of this provision has been superseded.

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 29.