



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 2

### THE TAX AND TAXABLE DISPOSALS

#### CHAPTER 3

##### EXEMPT DISPOSALS

#### **9 Exemptions: general**

- (1) This Chapter provides exemption from tax for certain disposals of material which would otherwise be treated as taxable disposals.
- (2) A disposal of material that is exempt from tax is not a taxable disposal.
- (3) In this Chapter, references to a disposal of material include the carrying out of a specified landfill site activity in relation to material.