

*Status: Point in time view as at 23/03/2023.*

*Changes to legislation: Government of Wales Act 2006, CHAPTER 4 is up to date with all changes known to be in force on or before 16 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*



# Government of Wales Act 2006

## 2006 CHAPTER 32

### [<sup>F1</sup>PART 4A

#### TAXATION]

### [<sup>F1</sup>CHAPTER 4

#### TAX ON DISPOSALS TO LANDFILL

##### Textual Amendments

**F1** Pt. 4A Ch. 4 inserted (17.2.2015) by [Wales Act 2014 \(c. 29\)](#), ss. **18(1)**, 29(2)(b)(3)

#### **116N Tax on disposals to landfill**

- (1) A tax charged on disposals to landfill made in Wales is a devolved tax.
- (2) A disposal is a disposal to landfill if—
  - (a) it is a disposal of material as waste, and
  - (b) it is made by way of landfill.]

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