



Government of Wales Act 2006

2006 CHAPTER 32

[^{F1}PART 4A

TAXATION]

[^{F1}CHAPTER 4

TAX ON DISPOSALS TO LANDFILL

[^{F1}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.]

Textual Amendments

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

Changes to legislation:

Government of Wales Act 2006, Section 116N is up to date with all changes known to be in force on or before 23 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.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 25(1A)(1B) inserted by [2024 asc 4 s. 4\(1\)\(b\)](#)
- s. 25(7A) inserted by [2024 asc 4 s. 4\(1\)\(h\)](#)
- s. 155A inserted by [2014 c. 29 s. 10](#)
- Sch. 1A para. 8 and cross-heading inserted by [2024 asc 4 s. 6](#)
- Sch. 7A Section C15 para. 92 omitted by [2017 c. 4 s. 48\(1\)\(a\)](#)
- Sch. 7A Section C15 para. 93 words omitted by [2017 c. 4 s. 48\(1\)\(b\)](#)
- Sch. 7B para. 10(2)(o) inserted by [2022 c. 30 s. 143](#)
- Sch. 7B para. 11(6)(b)(x) repealed by [2023 c. 54 Sch. 11 para. 1\(b\)](#)
- Sch. 7B para. 11(6)(b)(x) word omitted by [2023 c. 54 s. 118\(c\)](#)