



Wales Act 2014

2014 CHAPTER 29

PART 2

FINANCE

Welsh tax on disposals to landfill

18 Welsh tax on disposals to landfill

- (1) In Part 4A of GOWA 2006 (as inserted by section 6), after Chapter 3 (inserted by section 15) insert—

“CHAPTER 4

TAX ON DISPOSALS TO LANDFILL

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.”
- (2) A devolved tax specified in section 116N of GOWA 2006 (as inserted by this section) may not be charged under an Act of the Assembly on a disposal if the disposal is made before the date appointed under section 19(3) (disapplication of UK landfill tax).