



# 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).

#### **19 Disapplication of UK landfill tax**

- (1) Part 3 of the Finance Act 1996 (landfill tax) is amended as follows.
- (2) In section 40(1) (charge on taxable disposal), omit “and Wales”.

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*Changes to legislation:* There are currently no known outstanding effects for the Wales Act 2014, Cross Heading: Welsh tax on disposals to landfill. (See end of Document for details)

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- (3) This section has effect in relation to disposals made on or after such date as is appointed by the Treasury by order under this subsection.

**Commencement Information**

- II** S. 19(3) has effect as specified by The Wales Act 2014, Sections 16 and 19 (Disapplication of UK Stamp Duty Land Tax and UK Landfill Tax) (Appointed Date) Order 2018 (S.I. 2018/214), **art. 2(b)**

**Changes to legislation:**

There are currently no known outstanding effects for the Wales Act 2014, Cross Heading: Welsh tax on disposals to landfill.