



Wales Act 2014

2014 CHAPTER 29

PART 2

FINANCE

Welsh tax on disposals to landfill

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”.
- (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, Section 19.