

*These notes refer to the Landfill Disposals Tax (Wales) Act  
2017 (c.3) which received Royal Assent on 7 September 2017*

# **LANDFILL DISPOSALS TAX (WALES) ACT 2017**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 5 - Supplementary Provision**

#### *Chapter 6 – Special Cases*

#### **Corporate groups**

#### *Section 80 – Reviews and appeals relating to designation of groups of companies*

152. **Section 80** amends section 172(2) of TCMA so that the review and appeals procedures in Part 8 of that Act apply to decisions relating to the designation of a group for the purposes of LDT.