

SCHEDULE 4

MINOR AND CONSEQUENTIAL AMENDMENTS TO THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

- 3 In section 40 (meaning of “filing date”) (as amended by paragraph 9 of Schedule 23 to LTTA), for the words from “, in relation to” to the end substitute “—
- (a) in relation to a tax return for land transaction tax, is the day by which the return is required to be made under LTTA;
 - (b) in relation to a tax return for landfill disposals tax, has the meaning given by section 39(4) of LDTA.”