

Status: Point in time view as at 25/01/2018.

*Changes to legislation: There are currently no known outstanding effects for the Landfill
Disposals Tax (Wales) Act 2017, Paragraph 7. (See end of Document for details)*

SCHEDULE 4

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

- 7 In section 108 (approval of tribunal for inspection)—
- (a) in subsection (1)(a), after “103“ insert “ , 103A, 103B ”;
 - (b) in subsection (1)(b), after “103” insert “ , 103A or 103B ”;
 - (c) in subsection (2), after “103” insert “ , 103A or 103B ”;
 - (d) in subsection (4), for the words from “103” to the end of paragraph (a) (but not including the “and” after that paragraph) substitute “103, 103A or 103B only if—
 - “(a) it is satisfied that the applicable requirement is met,”;
 - (e) after subsection (4) insert—
 - “(4A) The applicable requirement is—
 - (a) in the case of an inspection of a person's business premises under section 103, that WRA has grounds for believing that the inspection of the premises is required for the purpose of checking the person's tax position;
 - (b) in the case of an inspection of a person's business premises under section 103A, that WRA has grounds for believing that the conditions set out in subsections (2) and (3) of that section are met;
 - (c) in the case of an inspection of premises under section 103B, that WRA has grounds for believing the matters set out in subsection (1) of that section.”

Commencement Information

II Sch. 4 para. 7 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(i)

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