



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

## CHAPTER 4

TAX COLLECTION AND MANAGEMENT

*Registration*

### 38 Reviews and appeals relating to registration

In section 172 of TCMA (appealable decisions), in subsection (2), after paragraph (h) (inserted by section 24 of this Act) insert—

- “(i) a decision relating to the registration of a person for the purposes of landfill disposals tax;”.

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#### Commencement Information

**II** S. 38 in force at 25.1.2018 by S.I. 2018/35, art. 2(1)

**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Point in time view as at 25/01/2018.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, Section 38.