



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3 **E+W**

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 4 **E+W**

TAX COLLECTION AND MANAGEMENT

Registration

38 **Reviews and appeals relating to registration** **E+W**

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;”.

Commencement Information

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

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 38.