



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 4

TAX COLLECTION AND MANAGEMENT

Payment, recovery and repayment of tax

44 Postponement of recovery

(1) Section 181B of TCMA (postponement requests) (inserted by paragraph 63 of Schedule 23 to LTTA) is amended as follows.

(2) In subsection (3)—

(a) omit the “and” after paragraph (a), and

(b) at the end of paragraph (b) insert “, and

(c) where the request relates to an amount of landfill disposals tax, the reasons why the person making the request thinks that recovery of the amount (and interest on that amount) would cause the person financial hardship.”

(3) In subsection (4)—

(a) the words from “thinks that” to “excessive,” become paragraph (a), and

(b) after that paragraph insert “and

(b) where the request relates to an amount of landfill disposals tax, has reason to believe that recovery of the amount (and interest on that amount) would cause the person financial hardship.”.

(4) In subsection (5)—

Status: This is the original version (as it was originally enacted).

- (a) the words from “thinks that” to “excessive” become paragraph (a), and
- (b) for the words from “it may grant” to the end substitute “, or
 - (b) where the request relates to an amount of landfill disposals tax, has reason to believe that it is only in respect of part of the amount (and interest on that part) that recovery would cause the person financial hardship,

WRA may grant the request in respect of such part of the amount as it thinks appropriate.”