



# 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*

### **45 No requirement to discharge or repay tax unless all tax paid**

In section 67 of TCMA (cases in which WRA need not give effect to a claim), after subsection (11) insert—

“(12) Case 8 is where—

- (a) the claim is made in respect of an amount of landfill disposals tax, and
- (b) an amount of landfill disposals tax that the claimant is required to pay has not been paid.”