



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 4 **E+W**

TAXABLE DISPOSALS MADE AT PLACES OTHER THAN AUTHORISED LANDFILL SITES

CHAPTER 2 **E+W**

PROCEDURE FOR CHARGING TAX

51 **Payment of tax** **E+W**

- (1) A person to whom a charging notice is issued must pay the amount of tax charged by the notice.
- (2) The tax must be paid before the end of the period of 30 days beginning with the day on which the notice is issued.
- (3) If charging notices are issued to more than one person in respect of the same taxable disposal, all of those persons are jointly and severally liable for the amount of tax charged on the disposal.

Commencement Information

II S. 51 in force at 1.4.2018 by S.I. 2018/35, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 51.