

# Landfill Disposals Tax (Wales) Act 2017

#### 2017 anaw 3

#### PART 4

## TAXABLE DISPOSALS MADE AT PLACES OTHER THAN AUTHORISED LANDFILL SITES

#### **CHAPTER 2**

### PROCEDURE FOR CHARGING TAX

## 52 Power to make further provision

- (1) Regulations may make further or different provision about—
  - (a) the procedures for issuing preliminary notices and charging notices;
  - (b) the payment of an amount of tax charged by a charging notice;
  - (c) any other matters relating to or arising from the charging or payment of an amount of tax under this Chapter.
- (2) The regulations may amend or apply (with or without modifications) any enactment relating to the tax.

## **Commencement Information**

II S. 52 in force at 1.4.2018 by S.I. 2018/35, art. 3

#### **Status:**

Point in time view as at 01/04/2018.

## **Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 52.