



# 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

#### **53 Late payment interest**

- (1) Section 157 of TCMA (late payment interest on devolved taxes) (substituted by paragraph 58 of Schedule 23 to LTTA) is amended as follows.
- (2) After subsection (1) insert—
  - “(1A) This section also applies to an amount of landfill disposals tax charged by a charging notice issued under section 49 or 50 of LDTA.”
- (3) In subsection (3), after paragraph (b) insert—
  - “(c) in the case of an amount falling within subsection (1A), the date immediately after the end of the period specified in section 51 of LDTA.”