



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5 **E+W**

SUPPLEMENTARY PROVISION

CHAPTER 6 **E+W**

SPECIAL CASES

Corporate groups

80 **Reviews and appeals relating to designation of groups of companies** **E+W**

In section 172 of TCMA (appealable decisions), in subsection (2), after paragraph (j) (inserted by section 58 of this Act) insert—

“(k) a decision relating to the designation of a group of bodies corporate for the purposes of landfill disposals tax.”

Commencement Information

II S. 80 in force at 25.1.2018 by S.I. 2018/35, art. 2(w)

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 80.