



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

42 Payment of tax

(1) A person who makes a tax return must pay the amount of tax stated in the return as the amount assessed to be chargeable on the person on or before the filing date for the return.

[^{F1}(1A) But if an amount of tax credit is set off against that amount of tax in accordance with regulations made under section 54, the amount of tax that the person is required to pay by that date is the amount that remains outstanding after the set-off (if any).]

(2) Where an amount of tax is assessed to be chargeable on the person as a result of an amendment made to the tax return under section 41 of TCMA (amendment of tax return by taxpayer), the person must pay the amount—

- (a) if the amendment is made on or before the filing date for the return, on or before the filing date, or
- (b) if the amendment is made after the filing date for the return, on the day that the person gives notice of the amendment to WRA.

(3) See the following provisions of TCMA for provision about the payment of amounts of tax in other circumstances—

section 42(4A) (amount payable as a result of a correction made to a tax return by WRA);

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- section 45(4) (amount payable as a result of an amendment made to a tax return during an enquiry);
- section 50(4) (amount payable as a result of an amendment made to a tax return on the completion of an enquiry);
- section 52(5) (amount payable in accordance with a WRA determination);
- section 61(2) (amount payable in accordance with a WRA assessment).

Textual Amendments

- F1** S. 42(1A) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 3**

Commencement Information

- I1** S. 42 in force at 1.4.2018 by [S.I. 2018/35](#), **art. 3**

43 Duty to maintain landfill disposals tax summary

- (1) A person who carries out taxable operations must keep a record (a “landfill disposals tax summary”) of—
- (a) the amount of tax chargeable on the person, ^{F2}...
 - [^{F3}(aa) the amount of tax credit claimed by the person, and]
 - (b) the tax paid by the person,
- in respect of each accounting period.
- (2) WRA may specify—
- (a) the form in which the landfill disposals tax summary must be kept, and
 - (b) the information that must be contained in it.
- (3) The landfill disposals tax summary is to be treated for the purposes of TCMA as being a record required to be kept and preserved under section 38(1) of TCMA for the purpose of demonstrating that the tax return that the person is required to make in respect of the accounting period is correct and complete.

Textual Amendments

- F2** Word in s. 43(1)(a) omitted (1.4.2018) by virtue of [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 4(a)**
- F3** S. 43(1)(aa) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 4(b)**

Commencement Information

- I2** S. 43(1)(3) in force at 1.4.2018 by [S.I. 2018/35](#), **art. 3**
- I3** S. 43(2) in force at 25.1.2018 by [S.I. 2018/35](#), **art. 2(o)**

44 Postponement of recovery

- (1) Section 181B of TCMA (postponement requests) (inserted by paragraph 63 of Schedule 23 to LTTA) is amended as follows.
- (2) In subsection (3)—

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- (a) omit the “and” after paragraph (a), and
 - (b) at the end of paragraph (b) insert “, and
 - (c) where the request relates to an amount of landfill disposals tax, the reasons why the person making the request thinks that recovery of the amount (and interest on that amount) would cause the person financial hardship.”
- (3) In subsection (4)—
- (a) the words from “thinks that” to “excessive,” become paragraph (a), and
 - (b) after that paragraph insert “and
 - (b) where the request relates to an amount of landfill disposals tax, has reason to believe that recovery of the amount (and interest on that amount) would cause the person financial hardship.”.
- (4) In subsection (5)—
- (a) the words from “thinks that” to “excessive” become paragraph (a), and
 - (b) for the words from “it may grant” to the end substitute “, or
 - (b) where the request relates to an amount of landfill disposals tax, has reason to believe that it is only in respect of part of the amount (and interest on that part) that recovery would cause the person financial hardship,

WRA may grant the request in respect of such part of the amount as it thinks appropriate.”

Commencement Information

I4 [S. 44](#) in force at 1.4.2018 by [S.I. 2018/35](#), [art. 3](#)

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.”

Commencement Information

I5 [S. 45](#) in force at 1.4.2018 by [S.I. 2018/35](#), [art. 3](#)

Changes to legislation:

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