



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

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

II S. 45 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 45.