
WELSH STATUTORY INSTRUMENTS

2018 No. 101

The Landfill Disposals Tax
(Administration) (Wales) Regulations 2018

PART 3

CUSTOMER INSOLVENCY CREDIT

Amendments and modifications to primary legislation

Amendments to the Landfill Disposals Tax (Wales) Act 2017 and the Tax Collection and Management (Wales) Act 2016

26. The Schedule makes amendments to LDTA and TCMA(1).

Modifications to the Tax Collection and Management (Wales) Act 2016

27. Sections 74 to 77 of TCMA (enquiries into claims) apply to claims under regulation 20 as to claims under section 62, 63 or 63A of that Act but as if—

- (a) in section 74, the references to an amendment of a claim were omitted,
- (b) in section 75, subsection (3) were omitted, and
- (c) in section 77(1)(b), the reference to the discharge or repayment of devolved tax were to the payment of an amount in respect of a tax credit.