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WELSH STATUTORY INSTRUMENTS

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**2018 No. 101**

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

PART 3

CUSTOMER INSOLVENCY CREDIT

*Amendments and modifications to primary legislation*

**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.