

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 1

AMENDMENTS TO THE LANDFILL DISPOSALS TAX (WALES) ACT 2017

3. In section 42 of LDTA (payment of tax), after subsection (1) insert—

“(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).”