

*These notes refer to the Landfill Disposals Tax (Wales) Act 2017 (c.3) which received Royal Assent on 7 September 2017*

# LANDFILL DISPOSALS TAX (WALES) ACT 2017

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## EXPLANATORY NOTES

### COMMENTARY ON SECTIONS

#### **Part 3 - Taxable Disposals Made at Authorised Landfill Sites**

##### *Chapter 2 – Tax Chargeable on Taxable Disposals*

##### **Taxable weight of material**

##### *Section 24 – Reviews and appeals relating to method for determining weight of material*

53. [Section 24](#) amends section 172 of TCMA so that the review and appeals procedures in Part 8 of that Act apply to decisions under section 20 of this Act.