

*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

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 4 – Taxable Disposals Made at Places Other than Authorised Landfill Sites

Chapter 2 – Procedure for Charging Tax

Section 53 - Late payment interest

97. This section amends section 157 of TCMA so as to ensure that late payment interest can be charged where tax owed under a charging notice, issued under section 49 or 50, has not been paid.