

*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 5 - Supplementary Provision

Chapter 7 - Miscellaneous

Further provision relating to the tax

Section 90 - Minor and Consequential Amendments to the Tax Collection and Management (Wales) Act 2016

163. This section introduces Schedule 4, which sets out the minor and consequential amendments that this Act makes to TCMA.