

SCHEDULE 4

(introduced by section 90)

MINOR AND CONSEQUENTIAL AMENDMENTS TO THE  
TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

- 1 TCMA is amended as follows.
- 2 In section 39 (preservation of information etc.) (as amended by paragraph 7 of  
Schedule 23 to LTТА)—
- (a) the existing text becomes subsection (1);
  - (b) after that subsection insert—
    - “(2) But this is subject to any requirement specified under section 21(7)  
(water discount record) or 43(2) (landfill disposals tax summary)  
of LDТА.”
- 3 In section 40 (meaning of “filing date”) (as amended by paragraph 9 of Schedule 23  
to LTТА), for the words from “, in relation to” to the end substitute “—
- (a) in relation to a tax return for land transaction tax, is the day by which  
the return is required to be made under LTТА;
  - (b) in relation to a tax return for landfill disposals tax, has the meaning  
given by section 39(4) of LDТА.”
- 4 In section 104 (carrying out inspections under section 103: further provision)—
- (a) in the heading, after “103” insert “, 103A or 103B”;
  - (b) in subsection (1), after “103,” insert “103A or 103B,”;
  - (c) in subsection (2), omit “business”.
- 5 In section 105 (carrying out inspections under section 103: use of equipment and  
materials)—
- (a) in the heading, after “103” insert “, 103A or 103B”;
  - (b) in subsection (1), for “103 onto the business” substitute “103, 103A or  
103B onto the”;
  - (c) after subsection (6) insert—
    - “(7) References in this section to a notice issued under section 103(3)  
(b)(i) include a notice issued under that provision as applied by  
sections 103A(4) and 103B(5).”
- 6 In section 107 (producing authorisation to carry out inspections), after “103” insert  
“, 103A, 103B”.
- 7 In section 108 (approval of tribunal for inspection)—
- (a) in subsection (1)(a), after “103” insert “, 103A, 103B”;
  - (b) in subsection (1)(b), after “103” insert “, 103A or 103B”;
  - (c) in subsection (2), after “103” insert “, 103A or 103B”;
  - (d) in subsection (4), for the words from “103” to the end of paragraph (a)  
(but not including the “and” after that paragraph) substitute “103, 103A or  
103B only if—
    - “(a) it is satisfied that the applicable requirement is met,”;
  - (e) after subsection (4) insert—
    - “(4A) The applicable requirement is—

- (a) in the case of an inspection of a person’s business premises under section 103, that WRA has grounds for believing that the inspection of the premises is required for the purpose of checking the person’s tax position;
  - (b) in the case of an inspection of a person’s business premises under section 103A, that WRA has grounds for believing that the conditions set out in subsections (2) and (3) of that section are met;
  - (c) in the case of an inspection of premises under section 103B, that WRA has grounds for believing the matters set out in subsection (1) of that section.”
- 8 In section 111 (interpretation of Chapter 4)—
- (a) the existing text becomes subsection (1);
  - (b) after that subsection insert—
    - “(2) For the purposes of the definition of “premises” in subsection (1) as it applies in relation to landfill disposals tax, “land” includes material (within the meaning of LDTA) that WRA has grounds for believing has been deposited on the surface of land or on a structure set into the surface, or under the surface of land.”
- 9 In section 118 (penalty for failure to make tax return on or before filing date) (as amended by paragraph 39 of Schedule 23 to LTTA)—
- (a) the existing provision becomes subsection (1);
  - (b) after that subsection insert—
    - “(2) But see section 118A for an exception to the rule above.”
- 10 In section 121 (reduction in penalty for failure to make tax return: disclosure), in subsection (1), after “section 118,” insert “118A,”.
- 11 In section 122 (penalty for failure to pay tax on time) (as substituted by paragraph 42 of Schedule 23 to LTTA)—
- (a) after subsection (2) insert—
    - “(2A) But see section 122ZA for an exception to the rule in subsection (1).”;
  - (b) in subsection (3), for “section 122A” substitute “sections 122ZA and 122A”.
- 12 In section 122A (further penalties for continuing failure to pay devolved tax) (inserted by paragraph 42 of Schedule 23 to LTTA), in subsection (1), after “section 122” insert “or 122ZA”.
- 13 In section 126 (reasonable excuse for failure to make tax return or pay tax) (as amended by paragraph 45 of Schedule 23 to LTTA), in subsection (2), for “section 122 or 122A” substitute “sections 122 to 122A”.
- 14 In section 127 (assessment of penalties) (as amended by paragraph 46 of Schedule 23 to LTTA)—
- (a) in subsection (5), after “section 122” insert “, 122ZA”;
  - (b) in subsection (6), after “section 122” insert “, 122ZA”.

- 15 In section 157A (late payment interest on penalties) (inserted by paragraph 58 of Schedule 23 to LTTA), in subsection (1), for “required to be paid under Part 5 of this Act” substitute “relating to devolved tax”.
- 16 In section 172 (appealable decisions) (as amended by paragraph 62 of Schedule 23 to LTTA), after subsection (2) insert—
- “(2A) In subsection (2), “operator”, “authorised landfill site”, “registration” and “non-disposal area” have the same meanings as in LDTA.”
- 17 In section 182 (payment of penalties in the event of a review or appeal) (as amended by paragraph 64 of Schedule 23 to LTTA)—
- (a) in subsection (2), for “section 154” substitute “the normal penalty payment date”;
- (b) in subsection (4), in paragraph (a), for “section 154” substitute “the normal penalty payment date”;
- (c) after subsection (6) insert—
- “(7) In this section, the “normal penalty payment date” means the date by which a penalty must be paid under—
- (a) section 154, or
- (b) section 70 of LDTA.”
- 18 In section 190 (issue of notices by WRA) (as amended by paragraph 68 of Schedule 23 to LTTA), in subsection (9)(a), after “103(4) or 105(3)” insert “(including any notice provided under section 103(4) as applied by sections 103A(4) and 103B(5))”.
- 19 In section 192 (interpretation) (as amended by paragraph 70 of Schedule 23 to LTTA)—
- (a) in subsection (2), insert at the appropriate places—
- ““landfill disposals tax” (“*treth gwarediadau tirlenwi*”) has the same meaning as in LDTA;”;
- ““LDTA” (“*DTGT*”) means the [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#);”;
- (b) in that subsection, in the definition of “the Welsh Tax Acts”—
- (i) omit the “and” after paragraph (a);
- (ii) at the end of paragraph (b) insert “, and
- (c) LDTA.”
- 20 In section 193 (index of defined expressions) (as amended by paragraph 71 of Schedule 23 to LTTA), in Table 1, insert at the appropriate places—

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| Landfill disposals tax (“ <i>treth gwarediadau tirlenwi</i> ”) | section 192(2) |
| LDTA (“ <i>DTGT</i> ”)   | section 192(2) |

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