
Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Paragraph 11. (See end of Document for details)

SCHEDULE 4 **E+W**

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

- 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”.

Commencement Information

- 11** Sch. 4 para. 11 in force at 1.4.2018 by S.I. 2018/35, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Paragraph 11.