

Status: Point in time view as at 01/04/2018.

*Changes to legislation: There are currently no known outstanding effects for the Landfill
Disposals Tax (Wales) Act 2017, Paragraph 17. (See end of Document for details)*

SCHEDULE 4

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

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.”

Commencement Information

II Sch. 4 para. 17 in force at 1.4.2018 by S.I. 2018/35, art. 3

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