
Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 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

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 17.