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**Changes to legislation:** There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Paragraph 5. (See end of Document for details)

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## SCHEDULE 4 **E+W**

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

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).”

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#### **Commencement Information**

**II** Sch. 4 para. 5 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(i)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Paragraph 5.