

SCHEDULE 4

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

- 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.”