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**Changes to legislation:** There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Paragraph 9. (See end of Document for details)

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## SCHEDULE 4

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

9 In section 118 (penalty for failure to make tax return on or before filing date) (as amended by paragraph 39 of Schedule 23 to LTTA)—

- (a) the existing provision becomes subsection (1);
- (b) after that subsection insert—

“(2) But see section 118A for an exception to the rule above.”

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#### Commencement Information

**II** Sch. 4 para. 9 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 9.