

# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

# PART 3

### TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

# **CHAPTER 4**

#### TAX COLLECTION AND MANAGEMENT

Registration

### **38** Reviews and appeals relating to registration

In section 172 of TCMA (appealable decisions), in subsection (2), after paragraph (h) (inserted by section 24 of this Act) insert—

"(i) a decision relating to the registration of a person for the purposes of landfill disposals tax;".