



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 3

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

CHAPTER 4

TAX COLLECTION AND MANAGEMENT

Payment, recovery and repayment of tax

42 Payment of tax

- (1) A person who makes a tax return must pay the amount of tax stated in the return as the amount assessed to be chargeable on the person on or before the filing date for the return.
- (2) Where an amount of tax is assessed to be chargeable on the person as a result of an amendment made to the tax return under section 41 of TCMA (amendment of tax return by taxpayer), the person must pay the amount—
 - (a) if the amendment is made on or before the filing date for the return, on or before the filing date, or
 - (b) if the amendment is made after the filing date for the return, on the day that the person gives notice of the amendment to WRA.
- (3) See the following provisions of TCMA for provision about the payment of amounts of tax in other circumstances—
 - section 42(4A) (amount payable as a result of a correction made to a tax return by WRA);
 - section 45(4) (amount payable as a result of an amendment made to a tax return during an enquiry);
 - section 50(4) (amount payable as a result of an amendment made to a tax return on the completion of an enquiry);

Status: *This is the original version (as it was originally enacted).*

section 52(5) (amount payable in accordance with a WRA determination);
section 61(2) (amount payable in accordance with a WRA assessment).