



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 3 **E+W**

TAXABLE DISPOSALS MADE AT AUTHORISED LANDFILL SITES

## CHAPTER 4 **E+W**

TAX COLLECTION AND MANAGEMENT

*Payment, recovery and repayment of tax*

### 45 **No requirement to discharge or repay tax unless all tax paid** **E+W**

In section 67 of TCMA (cases in which WRA need not give effect to a claim), after subsection (11) insert—

“(12) Case 8 is where—

- (a) the claim is made in respect of an amount of landfill disposals tax, and
- (b) an amount of landfill disposals tax that the claimant is required to pay has not been paid.”

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#### **Commencement Information**

**II** S. 45 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, Section 45.