



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 4

TAXABLE DISPOSALS MADE AT PLACES OTHER THAN AUTHORISED LANDFILL SITES

CHAPTER 2

PROCEDURE FOR CHARGING TAX

52 Power to make further provision

- (1) Regulations may make further or different provision about—
 - (a) the procedures for issuing preliminary notices and charging notices;
 - (b) the payment of an amount of tax charged by a charging notice;
 - (c) any other matters relating to or arising from the charging or payment of an amount of tax under this Chapter.
- (2) The regulations may amend or apply (with or without modifications) any enactment relating to the tax.