



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

## CHAPTER 6

### SPECIAL CASES

#### *Corporate groups*

#### **80      Reviews and appeals relating to designation of groups of companies**

In section 172 of TCMA (appealable decisions), in subsection (2), after paragraph (j) (inserted by section 58 of this Act) insert—

“(k)    a decision relating to the designation of a group of bodies corporate for the purposes of landfill disposals tax.”

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#### **Commencement Information**

**II**      [S. 80](#) in force at 25.1.2018 by [S.I. 2018/35](#), [art. 2\(w\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 80.