



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.”