

SCHEDULE

AMENDMENTS TO PRIMARY LEGISLATION: TAX CREDITS

PART 1

AMENDMENTS TO THE LANDFILL DISPOSALS TAX (WALES) ACT 2017

1. LDТА is amended as follows.
2. In section 37 of LDТА (cancellation of registration), in subsection (4)—
 - (a) the words from “all of the tax that the person is required to pay” to the end become paragraph (a);
 - (b) at the end of that paragraph insert
 - “, and
 - (b) all of the tax credit to which the person is entitled and which the person has claimed—
 - (i) has been set off against an amount of tax that the person would otherwise be required to pay, or
 - (ii) has been paid to the person.”
3. In section 42 of LDТА (payment of tax), after subsection (1) insert—

“(1A) But if an amount of tax credit is set off against that amount of tax in accordance with regulations made under section 54, the amount of tax that the person is required to pay by that date is the amount that remains outstanding after the set-off (if any).”
4. In section 43 of LDТА (duty to maintain landfill disposals tax summary), in subsection (1) —
 - (a) omit the “and” at the end of the paragraph (a);
 - (b) after paragraph (a) insert—

“(aa) the amount of tax credit claimed by the person, and”.
5. In section 77 of LDТА (designation of group of companies), in subsection (8)—
 - (a) after paragraph (b) insert—

“(ba) an amount payable in respect of a tax credit;”;
 - (b) in paragraph (c), for “or (b)” substitute “, (b) or (ba)”.
6. In section 83 of LDТА (duties and liabilities of partnerships and unincorporated bodies), in subsection (8)—
 - (a) after paragraph (b) insert—

“(ba) an amount payable in respect of a tax credit;”;
 - (b) in paragraph (c), for “or (b)” substitute “, (b) or (ba)”.
7. In section 96 of LDТА (interpretation), in subsection (1), insert at the appropriate place—

““tax credit” (“*credyd treth*”) means a tax credit under regulations made under section 54;”.