

Status: Point in time view as at 25/01/2018. This version of this schedule contains provisions that are not valid for this point in time.
Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, SCHEDULE 4. (See end of Document for details)

SCHEDULE 4

(introduced by section 90)

MINOR AND CONSEQUENTIAL AMENDMENTS TO THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

VALID FROM 01/04/2018

1 TCMA is amended as follows.

VALID FROM 01/04/2018

2 In section 39 (preservation of information etc.) (as amended by paragraph 7 of Schedule 23 to LTTA)—

- (a) the existing text becomes subsection (1);
- (b) after that subsection insert—

“(2) But this is subject to any requirement specified under section 21(7) (water discount record) or 43(2) (landfill disposals tax summary) of LDTA.”

VALID FROM 01/04/2018

3 In section 40 (meaning of “filing date”) (as amended by paragraph 9 of Schedule 23 to LTTA), for the words from “, in relation to” to the end substitute “—

- (a) in relation to a tax return for land transaction tax, is the day by which the return is required to be made under LTTA;
- (b) in relation to a tax return for landfill disposals tax, has the meaning given by section 39(4) of LDTA.”

4 In section 104 (carrying out inspections under section 103: further provision)—

- (a) in the heading, after “103” insert “, 103A or 103B ”;
- (b) in subsection (1), after “103,” insert “ 103A or 103B, ”;
- (c) in subsection (2), omit “business”.

Commencement Information

II Sch. 4 para. 4 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(i)

5 In section 105 (carrying out inspections under section 103: use of equipment and materials)—

- (a) in the heading, after “103” insert “, 103A or 103B ”;
- (b) in subsection (1), for “103 onto the business” substitute “ 103, 103A or 103B onto the ”;
- (c) after subsection (6) insert—

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“(7) References in this section to a notice issued under section 103(3)
 (b)(i) include a notice issued under that provision as applied by
 sections 103A(4) and 103B(5).”

Commencement Information

I2 Sch. 4 para. 5 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(i)

6 In section 107 (producing authorisation to carry out inspections), after “103” insert
 “, 103A, 103B”.

Commencement Information

I3 Sch. 4 para. 6 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(i)

7 In section 108 (approval of tribunal for inspection)—

- (a) in subsection (1)(a), after “103” insert “, 103A, 103B”;
- (b) in subsection (1)(b), after “103” insert “, 103A or 103B”;
- (c) in subsection (2), after “103” insert “, 103A or 103B”;
- (d) in subsection (4), for the words from “103” to the end of paragraph (a)
 (but not including the “and” after that paragraph) substitute “103, 103A or
 103B only if—
 “(a) it is satisfied that the applicable requirement is met.”;
- (e) after subsection (4) insert—
 “(4A) The applicable requirement is—
 (a) in the case of an inspection of a person's business premises
 under section 103, that WRA has grounds for believing
 that the inspection of the premises is required for the
 purpose of checking the person's tax position;
 (b) in the case of an inspection of a person's business premises
 under section 103A, that WRA has grounds for believing
 that the conditions set out in subsections (2) and (3) of that
 section are met;
 (c) in the case of an inspection of premises under
 section 103B, that WRA has grounds for believing the
 matters set out in subsection (1) of that section.”

Commencement Information

I4 Sch. 4 para. 7 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(i)

8 In section 111 (interpretation of Chapter 4)—

- (a) the existing text becomes subsection (1);
- (b) after that subsection insert—
 “(2) For the purposes of the definition of “premises” in subsection (1)
 as it applies in relation to landfill disposals tax, “land” includes
 material (within the meaning of LDTA) that WRA has grounds for

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believing has been deposited on the surface of land or on a structure set into the surface, or under the surface of land.”

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I5 Sch. 4 para. 8 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(i)

VALID FROM 01/04/2018

- 9 In section 118 (penalty for failure to make tax return on or before filing date) (as amended by paragraph 39 of Schedule 23 to LTТА)—
- (a) the existing provision becomes subsection (1);
 - (b) after that subsection insert—
- “(2) But see section 118A for an exception to the rule above.”

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- 10 In section 121 (reduction in penalty for failure to make tax return: disclosure), in subsection (1), after “section 118,” insert “ 118A, ”.

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- 11 In section 122 (penalty for failure to pay tax on time) (as substituted by paragraph 42 of Schedule 23 to LTТА)—
- (a) after subsection (2) insert—
- “(2A) But see section 122ZA for an exception to the rule in subsection (1).”;
- (b) in subsection (3), for “section 122A” substitute “ sections 122ZA and 122A ”.

VALID FROM 01/04/2018

- 12 In section 122A (further penalties for continuing failure to pay devolved tax) (inserted by paragraph 42 of Schedule 23 to LTТА), in subsection (1), after “section 122” insert “ or 122ZA ”.

VALID FROM 01/04/2018

- 13 In section 126 (reasonable excuse for failure to make tax return or pay tax) (as amended by paragraph 45 of Schedule 23 to LTТА), in subsection (2), for “section 122 or 122A” substitute “ sections 122 to 122A ”.

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- 14 In section 127 (assessment of penalties) (as amended by paragraph 46 of Schedule 23 to LTTA)—
- (a) in subsection (5), after “section 122” insert “ , 122ZA ”;
 - (b) in subsection (6), after “section 122” insert “ , 122ZA ”.

VALID FROM 01/04/2018

- 15 In section 157A (late payment interest on penalties) (inserted by paragraph 58 of Schedule 23 to LTTA), in subsection (1), for “required to be paid under Part 5 of this Act” substitute “ relating to devolved tax ”.

- 16 In section 172 (appealable decisions) (as amended by paragraph 62 of Schedule 23 to LTTA), after subsection (2) insert—
- “(2A) In subsection (2), “operator”, “authorised landfill site”, “registration” and “non-disposal area” have the same meanings as in LDTA.”

Commencement Information

16 Sch. 4 para. 16 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(ii)

VALID FROM 01/04/2018

- 17 In section 182 (payment of penalties in the event of a review or appeal) (as amended by paragraph 64 of Schedule 23 to LTTA)—
- (a) in subsection (2), for “section 154” substitute “ the normal penalty payment date ”;
 - (b) in subsection (4), in paragraph (a), for “section 154” substitute “ the normal penalty payment date ”;
 - (c) after subsection (6) insert—
- “(7) In this section, the “normal penalty payment date” means the date by which a penalty must be paid under—
- (a) section 154, or
 - (b) section 70 of LDTA.”

- 18 In section 190 (issue of notices by WRA) (as amended by paragraph 68 of Schedule 23 to LTTA), in subsection (9)(a), after “103(4) or 105(3)” insert “ (including any notice provided under section 103(4) as applied by sections 103A(4) and 103B(5)) ”.

Commencement Information

17 Sch. 4 para. 18 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(iii)

- 19 In section 192 (interpretation) (as amended by paragraph 70 of Schedule 23 to LTTA)—

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- (a) in subsection (2), insert at the appropriate places—
- ““landfill disposals tax” (“*treth gwarediadau tirlenwi*”) has the same meaning as in LDTA;”;
- ““LDTA” (“*DTGT*”) means the Landfill Disposals Tax (Wales) Act 2017 (anaw 3);”;
- (b) in that subsection, in the definition of “the Welsh Tax Acts”—
- (i) omit the “and” after paragraph (a);
- (ii) at the end of paragraph (b) insert “, and
- (c) LDTA.”

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18 Sch. 4 para. 19 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(iii)

- 20 In section 193 (index of defined expressions) (as amended by paragraph 71 of Schedule 23 to LTTA), in Table 1, insert at the appropriate places—

| | |
|--|----------------|
| Landfill disposals tax (“ <i>treth gwarediadau tirlenwi</i> ”) | section 192(2) |
| LDTA (“ <i>DTGT</i> ”) | section 192(2) |

Commencement Information

19 Sch. 4 para. 20 in force at 25.1.2018 by S.I. 2018/35, art. 2(z)(iii)

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