



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 3

#### TAX RETURNS

##### *Filing date*

#### 40 Meaning of “filing date”

In [<sup>F1</sup>the Welsh Tax Acts], the “filing date” [<sup>F2</sup>—

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

#### Textual Amendments

**F1** Words in s. 40 substituted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), [Sch. 23 para. 9](#); S.I. 2018/34, art. 3

**F2** S. 40(a)(b) substituted for words (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 3](#); S.I. 2018/35, art. 3

#### Commencement Information

**I1** S. 40 in force at 1.4.2018 by [S.I. 2018/33](#), [art. 3](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Filing date.