



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 [^{F1}the Welsh Tax Acts], the “filing date” [^{F2}—

- (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, Section 40.