



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 4

### TAXABLE DISPOSALS MADE AT PLACES OTHER THAN AUTHORISED LANDFILL SITES

## CHAPTER 2

### PROCEDURE FOR CHARGING TAX

#### 53 Late payment interest

(1) Section 157 of TCMA (late payment interest on devolved taxes) (substituted by paragraph 58 of Schedule 23 to LTTA) is amended as follows.

(2) After subsection (1) insert—

“(1A) This section also applies to an amount of landfill disposals tax charged by a charging notice issued under section 49 or 50 of LDTA.”

(3) In subsection (3), after paragraph (b) insert—

“(c) in the case of an amount falling within subsection (1A), the date immediately after the end of the period specified in section 51 of LDTA.”

#### Commencement Information

**II** S. 53 in force at 1.4.2018 by S.I. 2018/35, art. 3

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 53.