



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

## CHAPTER 4

### PENALTIES UNDER THIS ACT

*Penalties relating to calculation of taxable weight of material*

#### **63 Assessment of penalties under sections 61 and 62**

- (1) Where the operator of an authorised landfill site becomes liable to a penalty under section 61 or 62, WRA must—
  - (a) assess the penalty, and
  - (b) issue a notice to the person of the penalty assessed.
- (2) An assessment of a penalty under section 61 or 62 may be combined with an assessment to tax.
- (3) An assessment of a penalty under section 61 or 62 must be made within the period of 12 months beginning with the day on which WRA first believed that the operator was liable to the penalty.

#### **Commencement Information**

**11** [S. 63](#) 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 63.