



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

## CHAPTER 4

### PENALTIES UNDER THIS ACT

#### *Penalties relating to registration*

#### **65 Reasonable excuse for non-compliance**

- (1) If a person who carries out taxable operations in breach of section 35(1) satisfies WRA or (on appeal) the tribunal that there is a reasonable excuse for the breach, the person is not liable to a penalty under section 64 in respect of it.
- (2) For the purposes of this section—
  - (a) where a person relies on another person to do anything, that is not a reasonable excuse unless the first person took reasonable care to avoid the breach;
  - (b) where a person had a reasonable excuse for a breach but the excuse has ceased, the person is to be treated as having continued to have the excuse if the breach is remedied without unreasonable delay after the excuse ceased.