



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 4

PENALTIES UNDER THIS ACT

Penalties relating to registration

67 Assessment of penalties under sections 64 and 66

- (1) Where a person becomes liable to a penalty under section 64 or 66, 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 64(1) or 66 must be made within the period of 12 months beginning with the day on which WRA first believed that the person was liable to the penalty.
- (3) An assessment of a penalty under section 64(2) must be made within the period of 12 months beginning with the day to which the penalty relates.

Commencement Information

11 S. 67 in force at 25.1.2018 by S.I. 2018/35, art. 2(u)

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 67.