



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

#### CHAPTER 4

##### PENALTIES UNDER THIS ACT

*Penalties relating to non-disposal areas*

**69 Assessment of penalties under section 68**

- (1) Where a person becomes liable to a penalty under section 68, 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 68 may be combined with an assessment to tax.
- (3) An assessment of a penalty under section 68 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.

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**Commencement Information**

**11** [S. 69](#) 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 69.