



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 5

ADDITIONAL PENALTIES UNDER THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

75 Penalty for failure to pay tax on time

In section 122 of TCMA (penalty for failure to pay tax on time) (substituted by paragraph 42 of Schedule 23 to LTTA), for subsection (2) substitute—

“(2) The penalty—

- (a) in respect of an amount of land transaction tax, is 5% of the amount of unpaid tax;
- (b) in respect of an amount of landfill disposals tax, is 1% of the amount of unpaid tax.”