
WELSH STATUTORY INSTRUMENTS

2018 No. 101

The Landfill Disposals Tax
(Administration) (Wales) Regulations 2018

PART 2

MIXTURES OF MATERIALS CONSISTING ENTIRELY OF FINES

Penalties

Assessment and payment of penalties

9.—(1) Where an operator of an authorised landfill site becomes liable to a penalty under regulation 8, WRA must—

- (a) assess the penalty, and
- (b) issue a notice to the operator of the penalty assessed.

(2) An assessment of a penalty may be combined with an assessment to tax.

(3) An assessment of a penalty under regulation 8 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.

(4) An operator of an authorised landfill site to whom notice of a penalty is issued under this regulation must pay the penalty before the end of the period of 30 days beginning with the day on which the notice of the penalty is issued (but see section 182 of TCMA (payment of penalties in the event of review or appeal)).