

LANDFILL DISPOSALS TAX (WALES) ACT 2017

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5 - Supplementary Provision

Chapter 5 - Additional penalties under the Tax Collection and Management (Wales) Act 2016

Sections 74 to 76 - penalties for multiple failures to make tax returns; failure to pay tax on time and; multiple failures to pay tax on time

143. These sections of the Act and these notes should be read in conjunction with Part 5 of TCMA and the explanatory notes (paragraphs 147 to 151), which accompany TCMA.
144. **Section 74** amends TCMA and provides for the imposition of higher penalties where a person who has failed to make an LDT return on time then fails to make other LDT returns on time within the penalty period. The penalty period begins with the day after the filing date for the first late tax return and, unless extended under subsection (2)(b), ends 12 months later.
145. **Section 75** amends TCMA to provide that the penalty amount in respect of a failure to pay LDT on time is 1% of the amount of unpaid tax.
146. **Section 76** amends TCMA and provides for the imposition of higher penalties where a person who has failed to pay LDT on time then fails to pay further amounts of LDT on time within the penalty period. The penalty period begins with the day after the penalty date for the first amount of unpaid tax (see Table A1 in section 122 of TCMA) and, unless extended under section (2)(b), ends 12 months later.