



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

#### CHAPTER 4

##### PENALTIES UNDER THIS ACT

*Penalties relating to calculation of taxable weight of material*

**61 Penalty for failure to determine weight properly**

An operator of an authorised landfill site who fails to determine the weight of the material in a taxable disposal in accordance with section 20 is liable to a penalty not exceeding £500 in respect of each taxable disposal to which the failure relates.

**62 Penalty for applying water discount incorrectly**

Where the operator of an authorised landfill site, in calculating the taxable weight of the material in a taxable disposal—

- (a) applies a discount without having approval under section 21 to do so, or
- (b) applies a discount which is greater than the discount approved under section 21,

the operator is liable to a penalty not exceeding £500 in respect of each taxable disposal to which a discount is applied in either of those ways.

**63 Assessment of penalties under sections 61 and 62**

- (1) Where the operator of an authorised landfill site becomes liable to a penalty under section 61 or 62, WRA must—
  - (a) assess the penalty, and

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*Status: This is the original version (as it was originally enacted).*

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- (b) issue a notice to the person of the penalty assessed.
- (2) An assessment of a penalty under section 61 or 62 may be combined with an assessment to tax.
- (3) An assessment of a penalty under section 61 or 62 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.