



# 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*

**68 Penalties relating to non-disposal areas**

- (1) A person who fails to comply with a requirement imposed by or under section 56 or 57 is liable to a penalty not exceeding £3,000.
- (2) But a person is not liable to a penalty under this section in respect of a failure to keep or preserve records if WRA is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence provided to it.

**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.