



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

## CHAPTER 4

### PENALTIES UNDER THIS ACT

#### *Penalties relating to registration*

VALID FROM 01/04/2018

#### **64 Penalties for carrying out taxable operations without being registered**

- (1) A person who carries out taxable operations in breach of section 35(1) (duty to be registered) is liable to a penalty of £300.
- (2) If a person continues to carry out taxable operations in breach of section 35(1) after the end of the initial penalty period, the person is liable to a further penalty or penalties not exceeding £60 for each day on which the person continues to do so.
- (3) The initial penalty period is the period of 10 days beginning with the day on which a notice of the penalty under subsection (1) is issued to the person.
- (4) In calculating the initial penalty period, no account is to be taken of any day on which a decision relating to the penalty under subsection (1) is the subject of—
  - (a) a review for which a notice of the conclusions has not yet been issued, or
  - (b) an appeal which has not yet been finally determined or withdrawn.

*Status: Point in time view as at 25/01/2018. This version of this cross heading contains provisions that are not valid for this point in time.*

*Changes to legislation: There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: Penalties relating to registration. (See end of Document for details)*

VALID FROM 01/04/2018

## 65 Reasonable excuse for non-compliance

- (1) If a person who carries out taxable operations in breach of section 35(1) satisfies WRA or (on appeal) the tribunal that there is a reasonable excuse for the breach, the person is not liable to a penalty under section 64 in respect of it.
- (2) For the purposes of this section—
  - (a) where a person relies on another person to do anything, that is not a reasonable excuse unless the first person took reasonable care to avoid the breach;
  - (b) where a person had a reasonable excuse for a breach but the excuse has ceased, the person is to be treated as having continued to have the excuse if the breach is remedied without unreasonable delay after the excuse ceased.

## 66 Penalty for failure to comply with other requirements relating to registration

- (1) A person is liable to a penalty not exceeding £300 if the person fails to comply with a requirement imposed by any of the following provisions—
  - (a) section 35(2) (application to be registered);
  - (b) section 36(1) to (4) (notice of change or inaccuracy);
  - (c) section 37(1) or (2) (application for cancellation of registration).
- (2) But a person is not liable to a penalty under this section in respect of a failure to make an application or give a notice within a limited period of time if the person does so within a further period of time allowed by WRA.

### Commencement Information

**II** S. 66 in force at 25.1.2018 by S.I. 2018/35, art. 2(t)

## 67 Assessment of penalties under sections 64 and 66

- (1) Where a person becomes liable to a penalty under section 64 or 66, 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 64(1) or 66 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.
- (3) An assessment of a penalty under section 64(2) must be made within the period of 12 months beginning with the day to which the penalty relates.

### Commencement Information

**I2** S. 67 in force at 25.1.2018 by S.I. 2018/35, art. 2(u)

**Status:**

Point in time view as at 25/01/2018. This version of this cross heading contains provisions that are not valid for this point in time.

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Cross Heading: Penalties relating to registration.