



# 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.

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#### **Commencement Information**

**II** [S. 61](#) in force at 1.4.2018 by [S.I. 2018/35](#), [art. 3](#)

**Status:**

Point in time view as at 01/04/2018.

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 61.