



# 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.