



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5 **E+W**

SUPPLEMENTARY PROVISION

CHAPTER 4 **E+W**

PENALTIES UNDER THIS ACT

Penalties relating to calculation of taxable weight of material

62 Penalty for applying water discount incorrectly **E+W**

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.

Commencement Information

11 [S. 62](#) in force at 1.4.2018 by [S.I. 2018/35](#), [art. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 62.