



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 4

PENALTIES UNDER THIS ACT

Penalties relating to registration

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\(t\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 66.