



# 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.