



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 4

PENALTIES UNDER THIS ACT

Penalties relating to non-disposal areas

68 Penalties relating to non-disposal areas

- (1) A person who fails to comply with a requirement imposed by or under section 56 or 57 is liable to a penalty not exceeding £3,000.
- (2) But a person is not liable to a penalty under this section in respect of a failure to keep or preserve records if WRA is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence provided to it.