

# Landfill Disposals Tax (Wales) Act 2017

# 2017 anaw 3

### **PART 5**

SUPPLEMENTARY PROVISION

# **CHAPTER 4**

PENALTIES UNDER THIS ACT

General

# 70 Payment of penalties

A penalty under this Chapter must be paid before the end of the period of 30 days beginning with the day on which the notice of the penalty is issued (but see section 182 of TCMA (payment of penalties in the event of a review or appeal)).