



# Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

## PART 5

### SUPPLEMENTARY PROVISION

## CHAPTER 4

### PENALTIES UNDER THIS ACT

#### *General*

#### **71 Double jeopardy**

A person is not liable to a penalty under this Chapter in respect of anything if the person has been convicted of an offence in relation to it.

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#### **Commencement Information**

**II** S. 71 in force at 25.1.2018 by S.I. 2018/35, art. 2(v)

**Changes to legislation:**

There are currently no known outstanding effects for the Landfill Disposals Tax (Wales) Act 2017, Section 71.