



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 5

ADDITIONAL PENALTIES UNDER THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

76 Penalties for multiple failures to pay tax on time

After section 122 of TCMA (penalty for failure to pay tax on time) (substituted by paragraph 42 of Schedule 23 to LTTA) insert—

“122ZA Penalty for multiple failures to pay landfill disposals tax on time

- (1) Where a person becomes liable to a penalty under section 122 in respect of a failure to pay an amount of landfill disposals tax on or before the penalty date, a penalty period—
 - (a) begins with the day after the penalty date, and
 - (b) ends 12 months later, unless extended under subsection (2)(b).
- (2) If, before the end of the penalty period, the person fails to pay another amount of landfill disposals tax (“amount B”) on or before the penalty date for that amount—
 - (a) the person is not liable to a penalty under section 122(1) in respect of that failure but is liable to a penalty under this section instead, and
 - (b) the penalty period is extended so that it ends 12 months after the penalty date for amount B.
- (3) The amount of the penalty to which a person is liable under this section is determined by reference to—

- (a) amount B, and
 - (b) the number of times during the penalty period on which the person has failed to pay an amount of landfill disposals tax on or before the penalty date for that amount.
- (4) If the failure is the person's first failure during the penalty period, the person is liable to a penalty of 2% of amount B in respect of that failure.
- (5) If the failure is the person's second failure during the penalty period, the person is liable to a penalty of 3% of amount B in respect of that failure.
- (6) If the failure is the person's third or subsequent failure during the penalty period, the person is liable to a penalty of 4% of amount B in respect of that failure.
- (7) A penalty period may be extended more than once under subsection (2)(b)."