
WELSH STATUTORY INSTRUMENTS

2018 No. 101

**The Landfill Disposals Tax
(Administration) (Wales) Regulations 2018**

PART 2

MIXTURES OF MATERIALS CONSISTING ENTIRELY OF FINES

Penalties

Penalty for failure to comply with requirements relating to evidence

8.—(1) An operator of an authorised landfill site who—

- (a) treats a mixture of materials consisting entirely of fines as a qualifying mixture of materials in accounting for the tax chargeable on a taxable disposal, but
- (b) fails to comply—
 - (i) with requirement 2 in regulation 4 (in relation to that disposal), or
 - (ii) with requirement 4 in regulation 5 (in relation to that mixture),

is liable to a penalty not exceeding £3,000.

(2) But the operator is not liable to a penalty under this regulation in respect of the failure if WRA is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the evidence if the operator had complied with those requirements, are proved by other documentary evidence provided to it.

Assessment and payment of penalties

9.—(1) Where an operator of an authorised landfill site becomes liable to a penalty under regulation 8, WRA must—

- (a) assess the penalty, and
- (b) issue a notice to the operator of the penalty assessed.

(2) An assessment of a penalty may be combined with an assessment to tax.

(3) An assessment of a penalty under regulation 8 must be made within the period of 12 months beginning with the day on which WRA first believed that the operator was liable to the penalty.

(4) An operator of an authorised landfill site to whom notice of a penalty is issued under this regulation must pay the penalty 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 review or appeal)).

Supplementary provision about penalties

10.—(1) A person is not liable to a penalty under regulation 8 in respect of anything if the person has been convicted of an offence in relation to it.

(2) If a person liable to a penalty under regulation 8 has died, any penalty that could have been assessed on the person may be assessed on the person's personal representatives.

(3) A penalty assessed in accordance with paragraph (2) is to be paid out of the person's estate.