

---

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.