



Landfill Disposals Tax (Wales) Act 2017

2017 anaw 3

PART 5

SUPPLEMENTARY PROVISION

CHAPTER 4

PENALTIES UNDER THIS ACT

Penalties relating to registration

64 Penalties for carrying out taxable operations without being registered

- (1) A person who carries out taxable operations in breach of section 35(1) (duty to be registered) is liable to a penalty of £300.
- (2) If a person continues to carry out taxable operations in breach of section 35(1) after the end of the initial penalty period, the person is liable to a further penalty or penalties not exceeding £60 for each day on which the person continues to do so.
- (3) The initial penalty period is the period of 10 days beginning with the day on which a notice of the penalty under subsection (1) is issued to the person.
- (4) In calculating the initial penalty period, no account is to be taken of any day on which a decision relating to the penalty under subsection (1) is the subject of—
 - (a) a review for which a notice of the conclusions has not yet been issued, or
 - (b) an appeal which has not yet been finally determined or withdrawn.