

SCHEDULES

SCHEDULE 5

LANDFILL TAX

PART V

CIVIL PENALTIES

Information

- 22 (1) If a person—
- (a) fails to comply with any provision of paragraph 1 or 3 above, or
 - (b) fails to make records as required by any provision of regulations made under paragraph 2 above,
- he is liable to a penalty of £250; but this is subject to sub-paragraph (4) below.
- (2) Where—
- (a) a penalty (an initial penalty) is imposed on a person under sub-paragraph (1) above, and
 - (b) the failure which led to the initial penalty continues after its imposition,
- he is (subject to sub-paragraph (4) below) liable to a further penalty of £20 for each day during which (or any part of which) the failure continues after the day on which the initial penalty was imposed.
- (3) A person who fails to preserve records in compliance with any provision of regulations made under paragraph 2 above (read with that paragraph and any direction given under the regulations) is liable to a penalty of £250; but this is subject to sub-paragraph (4) below.
- (4) Where by reason of a failure falling within sub-paragraph (1) or (3) above—
- (a) a person is convicted of an offence (whether under this Part of this Act or otherwise), or
 - (b) a person is assessed to a penalty under paragraph 18 above,
- that failure shall not also give rise to liability to a penalty under this paragraph.