

*These notes refer to the Tax Collection and Management (Wales)
Act 2016 (c.6) which received Royal Assent on 25 April 2016*

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5 - Penalties

Section 154 – Payment of penalties

184. A penalty under Part 5 must be paid within 30 days of WRA issuing the penalty notice to the person, unless there is a review or appeal in which case section 182 applies, although only in relation to any disputed amount of penalty.