



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 5

PENALTIES

CHAPTER 1

OVERVIEW

117 Overview of Part

- (1) This Part makes provision about penalties relating to devolved taxes, including—
- (a) penalties relating to failures to make tax returns or to pay devolved tax [^{F1}or amounts payable in respect of tax credits],
 - (b) penalties relating to inaccuracies,
 - (c) penalties relating to record-keeping and reimbursement arrangements, and
 - (d) penalties relating to investigations.
- (2) It includes provision about—
- (a) the circumstances which liability to those penalties arises,
 - (b) the amounts of those penalties,
 - (c) the circumstances in which liability to those penalties may be suspended or the amounts of those penalties may be reduced,
 - (d) the assessment of those penalties, and
 - (e) the payment of those penalties.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 117. (See end of Document for details)

Textual Amendments

- F1** Words in s. 117(1)(a) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 22**

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