



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 5

### PENALTIES

#### CHAPTER 2

#### PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX [<sup>F1</sup>OR AMOUNTS PAYABLE IN RESPECT OF TAX CREDITS]

##### *Penalty for failure to make tax return*

#### **120 Penalty for failure to make tax return within 12 months from filing date**

- (1) A person [<sup>F1</sup>who is required to make a tax return] is liable to a penalty if the person's failure to make a tax return continues after the end of the period of 12 months beginning with the day after the filing date.
- (2) Where, by failing to make the tax return, the person deliberately withholds information which would enable or assist WRA to assess the person's liability to a devolved tax, the penalty is [<sup>F2</sup>—
  - (a) £300, or
  - (b) a greater amount, not exceeding 95% of the amount of devolved tax to which the person would have been liable if the tax return had been made.]
- (3) In any case not falling within subsection (2), the penalty is the greater of—
  - (a) 5% of the amount of the devolved tax to which the person would have been liable if the tax return had been made, and
  - (b) £300.

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**Changes to legislation:** There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 120. (See end of Document for details)

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#### Textual Amendments

- F1** Words in s. 120(1) inserted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 41(a)**; S.I. 2018/34, art. 3
- F2** Words in s. 120(2) substituted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 41(b)**; S.I. 2018/34, art. 3
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#### Commencement Information

- I1** S. 120 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 120.