



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 5

### PENALTIES

#### CHAPTER 2

#### PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX

*Penalty for failure to make tax return*

**121 Reduction in penalty for failure to make tax return: disclosure**

- (1) WRA may reduce a penalty under section 118, 119 or 120 if the person discloses information which has been withheld as a result of a failure to make a tax return (“relevant information”).
- (2) A person discloses relevant information by—
  - (a) telling WRA about it,
  - (b) giving WRA reasonable help in quantifying any devolved tax unpaid by reason of the information having been withheld, and
  - (c) allowing WRA access to records for the purpose of checking how much devolved tax is so unpaid.
- (3) In reducing a penalty under this section, WRA may take account of—
  - (a) whether the disclosure was prompted or unprompted, and
  - (b) the quality of the disclosure.
- (4) Disclosure of relevant information—

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*Status: This is the original version (as it was originally enacted).*

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- (a) is “unprompted” if made at a time when the person making the disclosure has no reason to believe that WRA has discovered or is about to discover the relevant information, and
  - (b) otherwise, is “prompted”.
- (5) “Quality”, in relation to disclosure, includes timing, nature and extent.