



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 pay tax

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- (1) A person is liable to a penalty if the person fails to pay, on or before the penalty date, an amount of devolved tax which is payable by that person.
- (2) The “penalty date”, in relation to an amount of devolved tax which is payable, is the date specified in an enactment as the date on or before which the amount must be paid.
- (3) The penalty under this section is the percentage of the amount of unpaid devolved tax which is specified by an enactment as the amount of the penalty in the relevant circumstances.