



# 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]

*Penalties under Chapter 2: general*

#### **128 Time limit for assessment of penalties under Chapter 2**

- (1) An assessment of a penalty under this Chapter <sup>F1</sup>... must be made on or before the later of date A and (where it applies) date B.
- (2) Date A is the last day of the period of 2 years beginning with—
  - (a) in the case of failure to make a tax return, the filing date, <sup>F2</sup>...
  - (b) in the case of failure to pay a devolved tax, the penalty date [<sup>F3</sup>, or
  - (c) in the case of a failure to pay an amount payable in respect of a tax credit, the penalty date.]
- (3) Date B is the last day of the period of 12 months beginning with—
  - (a) in the case of a failure to make a tax return—
    - (i) the end of the appeal period for the assessment of the amount of devolved tax to which a person would have been liable if the tax return had been made, or
    - (ii) if there is no such assessment, the date on which that liability is ascertained or it is ascertained that the liability is nil;

*Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 128. (See end of Document for details)*

- (b) in the case of a failure to pay a devolved tax—
- (i) the end of the appeal period for the assessment of the amount of devolved tax in respect of which the penalty is assessed, or
  - (ii) if there is no such assessment, the date on which that amount of devolved tax is ascertained.
- [<sup>F4</sup>(c) in the case of a failure to pay an amount payable in respect of a tax credit, the end of the appeal period for the assessment of the amount in respect of which the penalty is assessed.]
- (4) In subsection (2)(b), “penalty date” has the meaning given by section [<sup>F5</sup>122(3)].
- [<sup>F6</sup>(4A) In subsection (2)(c), “penalty date” has the meaning given by section 123A(3).]
- (5) In subsection (3) <sup>F7</sup>..., “appeal period” means <sup>F8</sup>...—
- (a) if no appeal is made, the period during which an appeal could be made, and
  - (b) if an appeal is made, the period ending with its final determination or withdrawal.

#### Textual Amendments

- F1** Words in s. 128(1) omitted (1.4.2018) by virtue of Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), s. 81(2)(3), **Sch. 23 para. 47(a)**; S.I. 2018/34, art. 3
- F2** Word in s. 128(2) omitted (1.4.2018) by virtue of The Landfill Disposals Tax (Administration) (Wales) Regulations 2018 (S.I. 2018/101), reg. 1(2), **Sch. para. 28(2)(a)**
- F3** S. 128(2)(c) and word inserted (1.4.2018) by The Landfill Disposals Tax (Administration) (Wales) Regulations 2018 (S.I. 2018/101), reg. 1(2), **Sch. para. 28(2)(b)**
- F4** S. 128(3)(c) inserted (1.4.2018) by The Landfill Disposals Tax (Administration) (Wales) Regulations 2018 (S.I. 2018/101), reg. 1(2), **Sch. para. 28(3)**
- F5** Word in s. 128(4) 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. 47(b)**; S.I. 2018/34, art. 3
- F6** S. 128(4A) inserted (1.4.2018) by The Landfill Disposals Tax (Administration) (Wales) Regulations 2018 (S.I. 2018/101), reg. 1(2), **Sch. para. 28(4)**
- F7** Words in s. 128(5) omitted (1.4.2018) by virtue of The Landfill Disposals Tax (Administration) (Wales) Regulations 2018 (S.I. 2018/101), reg. 1(2), **Sch. para. 28(5)**
- F8** Words in s. 128(5) omitted (1.4.2018) by virtue of Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), s. 81(2)(3), **Sch. 23 para. 47(c)**; S.I. 2018/34, art. 3

#### Modifications etc. (not altering text)

- C1** Ss. 125-128 applied (1.4.2018) by The Tax Collection and Management (Reimbursement Arrangements) (Wales) Regulations 2018 (S.I. 2018/88), regs. 1(2), **8(3)**

#### Commencement Information

- I1** S. 128 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 128.