



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 5

### PENALTIES

#### CHAPTER 5

##### PENALTIES RELATING TO INVESTIGATIONS

*Penalties for failure to comply or obstruction*

**147 Daily default penalty for failure to comply with information notice or obstruction**

- (1) This section applies if the failure or obstruction mentioned in section 146(1) continues after the day on which a penalty notice is issued under section 153(1)(b) in respect of the failure or obstruction.
- (2) But this section does not apply if—
  - (a) the failure is in respect of a debtor contact notice, or
  - (b) a decision relating to the penalty under section 146 in respect of the failure or obstruction is the subject of—
    - (i) a review for which notice of the conclusions has not yet been issued, or
    - (ii) an appeal which has not yet been finally determined or withdrawn.
- (3) The person is liable to a further penalty or penalties not exceeding £60 for each day on which the failure or obstruction continues.

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**Changes to legislation:** *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 147. (See end of Document for details)*

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**Commencement Information**

**II** S. 147 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(d)**

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 147.