



# 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*

#### **148 Effect of extension of time limit for compliance**

Liability to a penalty under section 146 or 147 does not arise in respect of a failure by a person to do anything required to be done within a limited period of time if the person did it within such further time (if any) as WRA may have allowed.