



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 5

### PENALTIES

#### CHAPTER 5

##### PENALTIES RELATING TO INVESTIGATIONS

###### *Penalty for inaccurate information or documents*

#### **152 Penalty for inaccurate information or documents**

- (1) This section applies if—
  - (a) a person provides inaccurate information, or produces a document that contains an inaccuracy, in complying with an information notice other than a debtor contact notice, and
  - (b) condition 1, 2 or 3 is met.
- (2) Condition 1 is that the inaccuracy is—
  - (a) deliberate, or
  - (b) due to a failure by the person to take reasonable care.
- (3) Condition 2 is that the person knows of the inaccuracy at the time the information is provided or the document is produced but does not inform WRA at that time.
- (4) Condition 3 is that the person—
  - (a) discovers the inaccuracy some time later, and
  - (b) fails to take reasonable steps to inform WRA.
- (5) The person is liable to a penalty not exceeding £3,000.

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**Changes to legislation:** *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 152. (See end of Document for details)*

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- (6) Where the information or document contains more than one inaccuracy in respect of which condition 1, 2 or 3 is met, a penalty is payable for each such inaccuracy.

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**Commencement Information**

**II** S. 152 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 152.