



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.

Status: This is the original version (as it was originally enacted).

- (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.