



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 5

### PENALTIES

#### CHAPTER 5

##### PENALTIES RELATING TO INVESTIGATIONS

*Penalties under Chapter 5: general*

#### **153 Assessment of penalties under Chapter 5**

- (1) Where a person becomes liable for a penalty under this Chapter, WRA must—
  - (a) assess the penalty, and
  - (b) issue a notice to the person of the penalty assessed.
- (2) An assessment of a penalty under section 146 or 147 must be made within the period of 12 months beginning with the day on which the person became liable to the penalty.
- (3) But in a case involving an information notice against which a person may appeal, an assessment of a penalty under section 146 or 147 must be made within the period of 12 months beginning with the latest of the following—
  - (a) the day on which the person became liable to the penalty,
  - (b) if no appeal against the notice is made, the end of the period in which such an appeal could have been made, and
  - (c) if such an appeal is made, the day on which the appeal is finally determined or withdrawn.
- (4) An assessment of penalties under section 150 must be made—

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*Status: This is the original version (as it was originally enacted).*

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- (a) at the end of the period of 7 days beginning with the first applicable day, and
  - (b) at the end of each subsequent period of 7 days that includes an applicable day.
- (5) An assessment of a penalty under section 151 must be made within the period of 12 months beginning with the day on which the Upper Tribunal decided that it was appropriate for the penalty to be imposed.
- (6) An assessment of a penalty under section 152 must be made—
- (a) within the period of 12 months beginning with the day on which the inaccuracy first came to the attention of WRA, and
  - (b) within the period of 6 years beginning with the day on which the person became liable to the penalty.