



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 5

PENALTIES

CHAPTER 2

PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX [^{F1}OR AMOUNTS PAYABLE IN RESPECT OF TAX CREDITS]

Penalty for failure to make tax return

118 Penalty for failure to make tax return on or before filing date

[^{F1}(1)] A person [^{F2}who is required to make a tax return] is liable to a penalty of £100 if the person fails to make a tax return on or before the filing date.

[^{F3}(2) But see section 118A for an exception to the rule above.]

Textual Amendments

- F1** S. 118 renumbered as s. 118(1) (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 9\(a\)](#); S.I. 2018/35, art. 3
- F2** Words in s. 118 inserted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), [Sch. 23 para. 39](#); S.I. 2018/34, art. 3
- F3** S. 118(2) inserted (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), [Sch. 4 para. 9\(b\)](#); S.I. 2018/35, art. 3

Commencement Information

- I1** S. 118 in force at 1.4.2018 by [S.I. 2018/33](#), [art. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 118.