



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

[^{F1}118A Penalties for multiple failures to make tax returns in respect of landfill disposals tax

- (1) Where a person becomes liable to a penalty under section 118 in respect of a tax return that the person is required to make under section 39 of LDTA, a penalty period—
 - (a) begins with the day after the filing date for the tax return, and
 - (b) ends 12 months later, unless extended under subsection (2)(b).
- (2) If, before the end of the penalty period, the person is required to make another tax return under section 39 of LDTA (“tax return B”) but fails to do so on or before the filing date for tax return B—
 - (a) the person is not liable to a penalty under section 118 in respect of that failure but is liable to a penalty under this section instead, and
 - (b) the penalty period is extended so that it ends 12 months after the filing date for tax return B.
- (3) The amount of the penalty to which a person is liable under this section is determined by reference to the number of tax returns that the person—

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 118A. (See end of Document for details)

- (a) has been required to make under section 39 of LDTA during the penalty period, but
 - (b) has failed to make on or before the filing dates for those returns.
- (4) If the failure to make tax return B on or before the filing date is the person's first failure during the penalty period, P is liable to a penalty of £200 in respect of that failure.
- (5) If the failure to make tax return B on or before the filing date is the person's second failure during the penalty period, P is liable to a penalty of £300 in respect of that failure.
- (6) If the failure to make tax return B on or before the filing date is the person's third or subsequent failure during the penalty period, P is liable to a penalty of £400 in respect of that failure.
- (7) A penalty period may be extended more than once under subsection (2)(b).]

Textual Amendments

- F1** S. 118A inserted (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), **ss. 74, 97(2)**; [S.I. 2018/35](#), **art. 3**

Changes to legislation:

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