



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 pay tax

[^{F1}122A Further penalties for continuing failure to pay devolved tax

- (1) This section applies where a person is liable to a penalty under section 122 [^{F2}or 122ZA] in respect of a failure to pay an amount of devolved tax on or before the penalty date for that amount.
- (2) If any of the amount remains unpaid after the end of the period of 6 months beginning with the day falling 30 days before the penalty date, the person is liable to a further penalty.
- (3) The further penalty is 5% of the amount that remains unpaid.
- (4) If any of the amount remains unpaid after the end of the period of 12 months beginning with the day falling 30 days before the penalty date, the person is liable to a second further penalty.
- (5) The second further penalty is 5% of the amount that remains unpaid.]

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 122A. (See end of Document for details)

Textual Amendments

- F1** Ss. 122, 122A substituted for s. 122 (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. 42**; S.I. 2018/34, art. 3
- F2** Words in s. 122A(1) inserted (1.4.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), **Sch. 4 para. 12**; 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 122A.