



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 5

### PENALTIES

#### CHAPTER 3

##### PENALTIES FOR INACCURACIES

###### *Penalties for inaccuracies in documents*

#### **129 Penalty for inaccuracy in document given to WRA**

- (1) A person is liable to a penalty where—
  - (a) the person gives WRA a document, and
  - (b) conditions 1 and 2 are satisfied.
- (2) Condition 1 is that the document contains an inaccuracy which amounts to, or leads to—
  - (a) an understatement of a liability to a devolved tax,
  - (b) a false or inflated statement of a loss relating to a devolved tax, <sup>F1</sup> ...
  - (c) a false or inflated claim to repayment of devolved tax [<sup>F2</sup>, or
  - (d) a false or inflated claim for a tax credit.]
- (3) Condition 2 is that the inaccuracy was deliberate or careless on the person's part.
- (4) An inaccuracy is careless on a person's part if it is due to the person's failure to take reasonable care.
- (5) An inaccuracy which was neither deliberate nor careless on a person's part when the document was given is to be treated as careless if the person—

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**Changes to legislation:** There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 129. (See end of Document for details)

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- (a) discovered the inaccuracy at some later time, and
  - (b) did not take reasonable steps to inform WRA.
- (6) Where a document contains more than one inaccuracy in respect of which conditions 1 and 2 are satisfied, the person is liable to a penalty for each such inaccuracy.

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#### **Textual Amendments**

- F1** Word in s. 129(2) omitted (1.4.2018) by virtue of [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 29(a)**
- F2** S. 129(2)(d) and word inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 29(b)**

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#### **Commencement Information**

- I1** S. 129 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 129.