



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 5

PENALTIES

CHAPTER 3

PENALTIES FOR INACCURACIES

Penalties under Chapter 3: general

139 Reduction in penalty under Chapter 3 for disclosure

- (1) WRA may reduce a penalty payable under this Chapter where a person makes a qualifying disclosure.
- (2) A “qualifying disclosure” means disclosure of—
 - (a) an inaccuracy which is relevant to a person's liability to a devolved tax,
 - (b) a supply of false information, or withholding of information, which is relevant to a person's liability to a devolved tax,^{F1}...
 - (c) a failure to disclose an under-assessment in respect of a devolved tax,
 - [^{F2}(d) an inaccuracy which is relevant to a person's entitlement to a tax credit or liability to pay an amount in respect of a tax credit,
 - (e) a supply of false information, or withholding of information, which is relevant to a person's entitlement to a tax credit or liability to pay an amount in respect of a tax credit, or
 - (f) a failure to disclose an under-assessment in respect of a person's liability to pay an amount in respect of a tax credit.]
- (3) A person makes a qualifying disclosure by—

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 139. (See end of Document for details)

- (a) telling WRA about it,
 - (b) giving WRA reasonable help in quantifying—
 - (i) the inaccuracy,
 - (ii) the inaccuracy attributable to the supply of false information or withholding of information, or
 - (iii) the under-assessment, and
 - (c) allowing WRA access to records for the purpose of ensuring that—
 - (i) the inaccuracy,
 - (ii) the inaccuracy attributable to the supply of false information or withholding of information, or
 - (iii) the under-assessment,
 is fully corrected.
- (4) In reducing a penalty under this section, WRA may take account of—
- (a) whether the disclosure was prompted or unprompted, and
 - (b) the quality of the disclosure.
- (5) Disclosure of relevant information—
- (a) is “unprompted” if made at a time when the person making the disclosure has no reason to believe that WRA has discovered or is about to discover the inaccuracy, the supply of false information or withholding of information, or the under-assessment, and
 - (b) otherwise, is “prompted”.
- (6) “Quality”, in relation to disclosure, includes timing, nature and extent.

Textual Amendments

- F1** Word in s. 139(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. 34(a)**
- F2** S. 139(2)(d)-(f) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 34(b)**
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Commencement Information

- I1** S. 139 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 139.