



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 5

### PENALTIES

#### CHAPTER 4

##### PENALTIES RELATING TO RECORD-KEEPING AND REIMBURSEMENT ARRANGEMENTS

*Penalty for failure to keep and preserve records in connection with tax returns or claims*

#### **145 Assessment of penalties under section 143**

- (1) Where a person becomes liable to a penalty under section 143, WRA must—
  - (a) assess the penalty, and
  - (b) issue notice to the person of the penalty assessed.
- (2) An assessment of a penalty under section 143 must be made within the period of 12 months beginning with the day on which WRA first believed the person to have failed to comply with section 38 [<sup>F1</sup>, 38A] or 69.

#### **Textual Amendments**

- F1** Word in s. 145(2) 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. 55](#); S.I. 2018/34, art. 3

#### **Modifications etc. (not altering text)**

- C1** Ss. 143-145 applied (1.4.2018) by [The Tax Collection and Management \(Reimbursement Arrangements\) \(Wales\) Regulations 2018 \(S.I. 2018/88\)](#), regs. 1(2), **8(1)**

---

**Changes to legislation:** There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 145. (See end of Document for details)

---

**Commencement Information**

**II** S. 145 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 145.