



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 5

### PENALTIES

#### CHAPTER 7

##### SUPPLEMENTARY

#### **156 Power to make regulations about penalties**

- (1) The Welsh Ministers may by regulations make provision (or further provision) about—
  - (a) the amounts of penalties under this Part;
  - (b) the procedure for assessing penalties under this Part.
- (2) Regulations under this section may modify any enactment (including this Act).
- (3) Regulations under this section may not apply—
  - (a) to a failure beginning before the day on which the regulations come into force, or
  - (b) to an inaccuracy in any information or document provided to WRA before that day.

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#### **Commencement Information**

**II** S. 156 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 156.