



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 5

### PENALTIES

#### CHAPTER 5

##### PENALTIES RELATING TO INVESTIGATIONS

*Further penalties for continuing failure to comply or obstruction*

#### **150 Increased daily default penalty for failure to comply with information notice**

- (1) This section applies if—
  - (a) a penalty under section 147 is assessed under section 153 in respect of a person's failure to comply with an unidentified third party notice,
  - (b) the failure continues for more than 30 days beginning with the day on which notice of the penalty was issued, and
  - (c) the person has been told that an application may be made under this section for an increased daily penalty to be imposed.
- (2) WRA may make an application to the tribunal for an increased daily penalty to be imposed on the person.
- (3) But WRA may not make such an application if a decision relating to a penalty under section 146 or 147 in respect of the failure is the subject of—
  - (a) a review for which notice of the conclusions has not yet been issued, or
  - (b) an appeal which has not yet been finally determined or withdrawn.

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**Changes to legislation:** *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 150. (See end of Document for details)*

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- (4) If the tribunal decides that an increased daily penalty should be imposed, then for each applicable day on which the failure continues—
  - (a) the person is not liable to a penalty under section 147 for the failure, and
  - (b) the person is liable instead to a penalty under this section of an amount determined by the tribunal.
- (5) The tribunal may not determine an amount exceeding £1,000 for each applicable day.
- (6) In determining the amount the tribunal must have regard to—
  - (a) the likely cost to the person of complying with the notice,
  - (b) any benefits to the person of not complying with it, and
  - (c) any benefits to anyone else resulting from the person's non-compliance.
- (7) If a person becomes liable to a penalty under this section, WRA must issue to the person notice of that fact.
- (8) The notice must state the first day on which the increased penalty is to apply.
- (9) That day and any subsequent day on which the failure continues is an “applicable day” for the purposes of this section and section 153(4).

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**Commencement Information**

**II** S. 150 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(d)**

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 150.