



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 - (b) an appeal which has not yet been finally determined or withdrawn.

Status: This is the original version (as it was originally enacted).

- (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).