



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 5

PENALTIES

CHAPTER 7

SUPPLEMENTARY

155 Double jeopardy

A person is not liable to a penalty under this Act in respect of anything if the person has been convicted of an offence in relation to it.

Commencement Information

II S. 155 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(f\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 155.