
WELSH STATUTORY INSTRUMENTS

2018 No. 88

The Tax Collection and Management (Reimbursement Arrangements) (Wales) Regulations 2018

Penalties

8.—(1) The provisions in sections 143 to 145 of the Act (penalties relating to record-keeping and reimbursement arrangements) apply to a failure to comply with regulation 6 as they apply to a failure to comply with section 69 of the Act.

(2) A claimant who fails to comply with regulation 5 is liable to a penalty of 100% of the amount of any repayment to WRA that the claimant is required to make by virtue of regulation 4(d) and (e).

(3) Sections 125 to 128 of the Act apply to a penalty under paragraph (2) as they apply to a penalty under section 122 of the Act.

(4) Section 157A of the Act (late payment interest on penalties) does not apply to a penalty under paragraph (2).

(5) Section 154 of the Act (payment of penalties) applies to a penalty under this regulation.