

*These notes refer to the Tax Collection and Management (Wales)
Act 2016 (c.6) which received Royal Assent on 25 April 2016*

TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Part 5 - Penalties

Sections 155-156 – Supplementary

185. [Section 155](#) provides that a person is not liable to pay any penalty outlined in the Act if the person has already been convicted of an offence relating to the matter which triggered the penalty.
186. [Section 156](#) gives the Welsh Ministers a regulation making power to specify the amounts of penalties and the procedure for assessing penalties under Part 5 of the Act.