



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 5

PENALTIES

CHAPTER 5

PENALTIES RELATING TO INVESTIGATIONS

Penalties for failure to comply or obstruction

146 Penalty for failure to comply with information notice or obstruction

- (1) This section applies to a person who—
 - (a) fails to comply with an information notice,
 - (b) deliberately obstructs WRA in the course of an inspection, or in the exercise of a power, that has been approved by the tribunal under section 108,
 - (c) deliberately obstructs WRA in the exercise of its power under section 113(3),
or
 - (d) fails to comply within a reasonable time with a requirement under section 113(5).
- (2) The person is liable to a penalty of £300.
- (3) The reference to a person who fails to comply with an information notice includes a person who conceals, destroys or otherwise disposes of (or arranges for the concealment, destruction or disposal of) a document in breach of section 114 or 115.

Status: This is the original version (as it was originally enacted).

147 Daily default penalty for failure to comply with information notice or obstruction

- (1) This section applies if the failure or obstruction mentioned in section 146(1) continues after the day on which a penalty notice is issued under section 153(1)(b) in respect of the failure or obstruction.
- (2) But this section does not apply if—
 - (a) the failure is in respect of a debtor contact notice, or
 - (b) a decision relating to the penalty under section 146 in respect of the failure or obstruction is the subject of—
 - (i) a review for which notice of the conclusions has not yet been issued, or
 - (ii) an appeal which has not yet been finally determined or withdrawn.
- (3) The person is liable to a further penalty or penalties not exceeding £60 for each day on which the failure or obstruction continues.

148 Effect of extension of time limit for compliance

Liability to a penalty under section 146 or 147 does not arise in respect of a failure by a person to do anything required to be done within a limited period of time if the person did it within such further time (if any) as WRA may have allowed.

149 Reasonable excuse for failure to comply or obstruction

- (1) Liability to a penalty under section 146 or 147 does not arise if the person satisfies WRA or (on appeal) the tribunal that there is a reasonable excuse for the failure or the obstruction of WRA.
- (2) For the purposes of this section—
 - (a) an insufficiency of funds is not a reasonable excuse unless attributable to events outside the person's control;
 - (b) where the person relies on another person to do anything, that is not a reasonable excuse unless the first person took reasonable care to avoid the failure or obstruction;
 - (c) where the person had a reasonable excuse for the failure or obstruction but the excuse has ceased, the person is to be treated as having continued to have the excuse if the failure is remedied, or the obstruction stops, without unreasonable delay after the excuse ceased.