



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 5

PENALTIES

CHAPTER 6

PAYMENT OF PENALTIES

154 Payment of penalties

A penalty under this Part must be paid before the end of the period of 30 days beginning with the day on which notice of the penalty was issued (but see section 182).

Modifications etc. (not altering text)

C1 S. 154 applied (1.4.2018) by [The Tax Collection and Management \(Reimbursement Arrangements\) \(Wales\) Regulations 2018 \(S.I. 2018/88\)](#), regs. 1(2), **8(5)**

Commencement Information

I1 S. 154 in force at 25.1.2018 by [S.I. 2018/33](#), art. 2(e)

[^{F1}154A Liability of personal representatives

- (1) If a person liable to a penalty (“P”) has died, any penalty that could have been assessed on P may be assessed on the personal representatives of P.
- (2) Any penalty assessed accordingly is to be paid out of P's estate.]

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, CHAPTER 6. (See end of Document for details)

Textual Amendments

- F1** S. 154A inserted (25.1.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 56**; S.I. 2018/34, art. 2(b)(ii)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, CHAPTER 6.