



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 5

PENALTIES

CHAPTER 4

PENALTIES RELATING TO RECORD-KEEPING AND REIMBURSEMENT ARRANGEMENTS

Penalty for failure to keep and preserve records in connection with tax returns or claims

143 Penalty for failure to keep and preserve records

- (1) A person who fails to comply with section 38 [F1, 38A] or 69 is liable to a penalty not exceeding £3,000.
- (2) But no penalty is incurred if WRA is satisfied that any facts that it reasonably requires to be proved, and which would have been proved by the records, are proved by other documentary evidence provided to it.

Textual Amendments

- F1** Word in s. 143(1) inserted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), [Sch. 23 para. 53](#); S.I. 2018/34, art. 3

Modifications etc. (not altering text)

- C1** Ss. 143-145 applied (1.4.2018) by [The Tax Collection and Management \(Reimbursement Arrangements\) \(Wales\) Regulations 2018 \(S.I. 2018/88\)](#), regs. 1(2), **8(1)**

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 143. (See end of Document for details)

Commencement Information

II S. 143 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 143.