



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 5

PENALTIES

CHAPTER 7

SUPPLEMENTARY

156 Power to make regulations about penalties

- (1) The Welsh Ministers may by regulations make provision (or further provision) about—
 - (a) the amounts of penalties under this Part;
 - (b) the procedure for assessing penalties under this Part.
- (2) Regulations under this section may modify any enactment (including this Act).
- (3) Regulations under this section may not apply—
 - (a) to a failure beginning before the day on which the regulations come into force, or
 - (b) to an inaccuracy in any information or document provided to WRA before that day.