

SCHEDULE 23

AMENDMENTS TO THE TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016

- 41 In section 120 (penalty for failure to make tax return within 12 months from filing date)—
- (a) in subsection (1), after “A person” insert “who is required to make a tax return”, and
 - (b) in subsection (2), for the words from “the greater of” to the end substitute “ ”
 - (a) £300, or
 - (b) a greater amount, not exceeding 95% of the amount of devolved tax to which the person would have been liable if the tax return had been made.”