

*These notes refer to the Tax Collection and Management (Wales)  
Act 2016 (c.6) which received Royal Assent on 25 April 2016*

# **TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 5 - Penalties**

##### ***Section 154 – Payment of penalties***

184. A penalty under Part 5 must be paid within 30 days of WRA issuing the penalty notice to the person, unless there is a review or appeal in which case section 182 applies, although only in relation to any disputed amount of penalty.