



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 5

PENALTIES

CHAPTER 2

PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX [^{F1}OR AMOUNTS PAYABLE IN RESPECT OF TAX CREDITS]

Penalty for failure to pay tax

^{F1}**123** Suspension of penalty for failure to pay tax during currency of agreement for deferred payment

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Textual Amendments

F1 S. 123 omitted (1.4.2018) by virtue of [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), [Sch. 23 para. 43](#); S.I. 2018/34, art. 3

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 123.