



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 5

### PENALTIES

#### CHAPTER 2

##### PENALTIES FOR FAILURE TO MAKE RETURNS OR PAY TAX

*Penalties under Chapter 2: general*

**128 Time limit for assessment of penalties under Chapter 2**

- (1) An assessment of a penalty under this Chapter in respect of any amount must be made on or before the later of date A and (where it applies) date B.
- (2) Date A is the last day of the period of 2 years beginning with—
  - (a) in the case of failure to make a tax return, the filing date, or
  - (b) in the case of failure to pay a devolved tax, the penalty date.
- (3) Date B is the last day of the period of 12 months beginning with—
  - (a) in the case of a failure to make a tax return—
    - (i) the end of the appeal period for the assessment of the amount of devolved tax to which a person would have been liable if the tax return had been made, or
    - (ii) if there is no such assessment, the date on which that liability is ascertained or it is ascertained that the liability is nil;
  - (b) in the case of a failure to pay a devolved tax—
    - (i) the end of the appeal period for the assessment of the amount of devolved tax in respect of which the penalty is assessed, or

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**Status:** *This is the original version (as it was originally enacted).*

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- (ii) if there is no such assessment, the date on which that amount of devolved tax is ascertained.
- (4) In subsection (2)(b), “penalty date” has the meaning given by section 122(2).
- (5) In subsection (3)(a) and (b), “appeal period” means the later of the following periods—
- (a) if no appeal is made, the period during which an appeal could be made, and
  - (b) if an appeal is made, the period ending with its final determination or withdrawal.