

Question 1:

How many land transaction returns have been received by the Merthyr Tydfil Office which had previously been sent to the Pontypridd Office resulting in penalties being imposed?

WRA Response 1:

There was a redirect in place from February 2020. During the period of the re-direct (Feb 2020 to 31st August 2023). Late filing penalties were imposed on 123 paper returns that were filed late.

If we are looking at period 3rd April 2023 to 31st August 2023 (from date of new PO box and while re-direct was in place). Late filing penalties were imposed on 17 paper returns that were filed late.

Question 2:

Were penalties imposed in all such cases?

WRA Response 2:

No. In total there were 479 paper returns filed late (Feb 2020 to 31st Aug 2023) of which 123 (26%) had late filing penalties applied.

For period 3rd April to 31st August 2023, there were 28 paper returns filed late of which 17 (61%) had a late filling penalty applied.

Question 3:

What arrangements were made with Royal Mail for post to be redirected from the Pontypridd Office to the Merthyr Tydfil Office and if not why not?

WRA Response 3:

There were arrangements in place from February 2020 until 31 August 2023 that post be re-directed from Pontypridd. A new PO box for Merthyr was set up from 3rd April 2023. There was an overlap with 2 PO boxes in use (Merthyr and Pontypridd) with a re-direct in place until 31 August 2023. This was not extended as we were not receiving any post through the re-direct from Pontypridd office.

Question 4:

How much has the Welsh Revenue Authority collected from penalties in such circumstances?

WRA Response 4:

Penalties for late filing of paper returns has amounted to £24,000 during the period Feb 2020 to August 2023. (Breakdown as follows, 11 X £700 (over 12 months), 17 X



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£400 (over 6 months) and 95 X £100. For period 3rd April to 31st August 2023, penalties for late filing of paper returns has amounted to £3,500 in total.