



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 6

INTEREST

CHAPTER 1

INTEREST ON AMOUNTS PAYABLE TO WRA

F1 ...

Textual Amendments

F1 S. 159 and cross-heading omitted (25.1.2018) by virtue of [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), [Sch. 23 para. 59](#); S.I. 2018/34, art. 2(b)(ii)

^{F1}159 Late payment interest start date: amendments to assessments etc.

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160 Late payment interest start date: death of taxpayer

(1) This section applies if—

(a) a person [^{F2}who is—

(i) chargeable to an amount of devolved tax or penalty relating to devolved tax, or

(ii) required to pay an amount in respect of a tax credit,]

dies before the amount becomes payable, and

Changes to legislation: *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: (See end of Document for details)*

- (b) the executor or administrator is unable to pay the amount before obtaining probate or letters of administration or another document having equivalent effect under the law of a country or territory other than England and Wales in relation to the deceased person's estate.
- (2) The late payment interest start date for that amount is the later of the following—
- (a) the date which would be the late payment interest start date apart from this section, and
 - (b) the day after the end of the period of 30 days beginning with the grant of probate or letters of administration or another document having equivalent effect under the law of a country or territory other than England and Wales in relation to the deceased person's estate.

Textual Amendments

- F2** Words in s. 160(1)(a) substituted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 39**

Commencement Information

- I1** S. 160 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(g)**

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: