



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 7

PAYMENT AND ENFORCEMENT

Certification of debt

168 Certificates of debt

- (1) A certificate of WRA that a relevant amount has not been paid to WRA is sufficient evidence that the amount is unpaid unless the contrary is proved.
- (2) A document purporting to be such a certificate is to be treated as if it were such a certificate unless the contrary is proved.