



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 7

PAYMENT AND ENFORCEMENT

Payment

164 Meaning of “relevant amount”

In this Part, “relevant amount” means—

- (a) devolved tax;
- (b) interest on devolved tax;
- (c) a penalty relating to devolved tax;
- (d) interest on a penalty relating to devolved tax;
- [^{F1}(e) an amount payable in respect of a tax credit;
- (f) interest on an amount payable in respect of a tax credit.]

Textual Amendments

- F1** S. 164(e)(f) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), [Sch. para. 41](#)

Commencement Information

- I1** S. 164 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(h\)](#)

165 Relevant amounts payable to WRA

Any relevant amount that becomes payable (whether under an enactment or contract settlement) is payable to WRA.

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

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Commencement Information

I2 S. 165 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(h)**

166 Receipts for payment

When a relevant amount is paid to WRA, WRA must give a receipt if requested to do so.

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Commencement Information

I3 S. 166 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(h)**

167 Fees for payment

- (1) The Welsh Ministers may by regulations provide that a person who pays a relevant amount to WRA using a method of payment prescribed by the regulations must also pay a fee prescribed by, or determined in accordance with, the regulations.
- (2) Regulations under this section may make provision about the time and manner in which the fee must be paid.

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Commencement Information

I4 S. 167 in force at 18.10.2017 by [S.I. 2017/954](#), **art. 2**

Changes to legislation:

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