



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 1

### OVERVIEW

#### 1 Overview of Act

This Act is arranged as follows—

- (a) Part 2 establishes the Welsh Revenue Authority and makes provision about its organisation and main functions;
- (b) Part 3 makes provision about the assessment of devolved taxes;
- [<sup>F1</sup>(ba) Part 3A makes provision about counteracting avoidance arrangements in relation to devolved taxes;]
- (c) Part 4 makes provision about the Welsh Revenue Authority's investigatory powers, including provision about notices requiring information and the inspection of premises;
- (d) Part 5 makes provision for and in connection with the imposition of penalties in relation to devolved taxes;
- (e) Part 6 makes provision for interest to be payable on late payments to the Welsh Revenue Authority and on repayments by the Welsh Revenue Authority;
- (f) Part 7 makes provision about payments to the Welsh Revenue Authority and the recovery of unpaid amounts;
- (g) Part 8 makes provision for and in connection with reviews of and appeals against decisions of the Welsh Revenue Authority;
- (h) Part 9 confers powers to make subordinate legislation about the investigation of criminal offences relating to devolved taxes;
- (i) Part 10 contains provision that applies generally for the purposes of this Act.

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**Changes to legislation:** There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 1. (See end of Document for details)

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### Textual Amendments

- F1** S. 1(ba) inserted (1.4.2018) by Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), s. 81(2)(3), **Sch. 23 para. 2**; S.I. 2018/34, art. 3

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There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 1.