



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 6

INTEREST

CHAPTER 1

INTEREST ON AMOUNTS PAYABLE TO WRA

Late payment interest

158 Late payment interest: supplementary

- (1) Late payment interest is not payable on late payment interest.
- (2) The date of payment, in relation to an amount to which section 157 applies, includes the date on which it is set off against an amount payable by WRA.