



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 6

WRA ASSESSMENTS

Assessment of loss of tax or of excessive repayment

[^{F1}55A. Assessment in relation to tax credit

If WRA comes to the view that—

- (a) an amount of tax credit that has been set off against an amount of tax that a person would otherwise have been required to pay—
 - (i) ought not to have been set off, or
 - (ii) has become excessive,
- (b) an amount that has been paid to a person in respect of a tax credit—
 - (i) ought not to have been paid, or
 - (ii) has become excessive, or
- (c) an amount that a person is required to pay to WRA in respect of a tax credit has not been paid,

WRA may make an assessment of the amount that ought in its opinion to be paid to WRA in order to remedy that matter.]

Changes to legislation: *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 55A. (See end of Document for details)*

.....

Textual Amendments

- F1** [S. 55A](#) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018](#) (S.I. 2018/101), reg. 1(2), **Sch. para. 12**

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 55A.