



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 6

WRA ASSESSMENTS

Making WRA assessments

61 Assessment procedure

- (1) Notice of a WRA assessment must be issued to the taxpayer.
- (2) The amount payable in accordance with a WRA assessment must be paid before the end of the period of 30 days beginning with the day on which the notice of the assessment is issued.

^{F1}(3)

Textual Amendments

- F1** S. 61(3) omitted (1.4.2018) by virtue of [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), [Sch. 23 para. 20](#); S.I. 2018/34, art. 3

Commencement Information

- I1** S. 61 in force at 1.4.2018 by [S.I. 2018/33](#), [art. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 61.