



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 3

### TAX RETURNS, ENQUIRIES AND ASSESSMENTS

#### CHAPTER 7

#### RELIEF IN CASE OF EXCESSIVE ASSESSMENT OR OVERPAID TAX

##### *Double assessment*

#### **62 Claim for relief in case of double assessment**

A person who believes that a devolved tax has been assessed on that person more than once in respect of the same matter may make a claim to WRA for relief against any double charge.

#### **Modifications etc. (not altering text)**

- C1** Pt. 3 Ch. 7 applied (with modifications) (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 6 para. 14(2)**; S.I. 2018/34, art. 3

#### **Commencement Information**

- II** S. 62 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, Cross Heading: Double assessment.