



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 7

### PAYMENT AND ENFORCEMENT

#### *Payment*

#### **164 Meaning of “relevant amount”**

In this Part, “relevant amount” means—

- (a) devolved tax;
- (b) interest on devolved tax;
- (c) a penalty relating to devolved tax;
- (d) interest on a penalty relating to devolved tax;
- [<sup>F1</sup>(e) an amount payable in respect of a tax credit;
- (f) interest on an amount payable in respect of a tax credit.]

#### **Textual Amendments**

- F1** S. 164(e)(f) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), [Sch. para. 41](#)

#### **Commencement Information**

- II** S. 164 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(h\)](#)

#### **165 Relevant amounts payable to WRA**

Any relevant amount that becomes payable (whether under an enactment or contract settlement) is payable to WRA.

*Changes to legislation: There are currently no known outstanding effects for the Tax  
Collection and Management (Wales) Act 2016, PART 7. (See end of Document for details)*

**Commencement Information**

**I2** S. 165 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(h)**

**166 Receipts for payment**

When a relevant amount is paid to WRA, WRA must give a receipt if requested to do so.

**Commencement Information**

**I3** S. 166 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(h)**

**167 Fees for payment**

- (1) The Welsh Ministers may by regulations provide that a person who pays a relevant amount to WRA using a method of payment prescribed by the regulations must also pay a fee prescribed by, or determined in accordance with, the regulations.
- (2) Regulations under this section may make provision about the time and manner in which the fee must be paid.

**Commencement Information**

**I4** S. 167 in force at 18.10.2017 by [S.I. 2017/954](#), **art. 2**

*Certification of debt*

**168 Certificates of debt**

- (1) A certificate of WRA that a relevant amount has not been paid to WRA is sufficient evidence that the amount is unpaid unless the contrary is proved.
- (2) A document purporting to be such a certificate is to be treated as if it were such a certificate unless the contrary is proved.

**Commencement Information**

**I5** S. 168 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(h)**

*Recovery*

**169 Proceedings in magistrates' court**

- (1) Where a relevant amount is payable by a person and it does not exceed £2,000, it is recoverable summarily as a civil debt.

*Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, PART 7. (See end of Document for details)*

- (2) All or any of the amounts recoverable under this section that are payable by any one person may be included in the same complaint, summons or other document required to be laid before or issued by a justice of the peace.
  - (3) Each such document is to be treated, in respect of each amount, as a separate document and its invalidity as respects one amount does not affect its validity in respect of any other amount.
  - (4) Where a relevant amount consists of devolved tax or a penalty [<sup>F2</sup> or an amount payable in respect of a tax credit], proceedings may be brought under this section within the period of 12 months beginning with the day following that on or before which the devolved tax [<sup>F3</sup>, penalty or other amount] was required to be paid.
  - (5) Where a relevant amount consists of interest on devolved tax or on a penalty [<sup>F4</sup> or on an amount payable in respect of a tax credit], proceedings may be brought under this section within the period of 12 months beginning with the day following that on or before which the devolved tax [<sup>F5</sup>, penalty or other amount] was required to be paid.
- [<sup>F6</sup>(5A) Where a relevant amount includes an amount of land transaction tax in respect of which WRA has agreed to defer payment, any deferral period in respect of that amount (as determined under Chapter 3 of Part 6 of LTTA) must be ignored in calculating the period of 12 months referred to in subsection (4) or (5).
- (5B) Where a relevant amount includes an amount treated as a postponed amount by virtue of section 181G, any postponement period in respect of that amount (as determined under that section) must be ignored in calculating the period of 12 months referred to in subsection (4) or (5).]
- (6) The Welsh Ministers may by regulations increase the amount specified in subsection (1).

#### Textual Amendments

- F2** Words in s. 169(4) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 42(2)(a)**
- F3** Words in s. 169(4) substituted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 42(2)(b)**
- F4** Words in s. 169(5) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 42(3)(a)**
- F5** Words in s. 169(5) substituted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 42(3)(b)**
- F6** S. 169(5A)(5B) 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. 60**; S.I. 2018/34, art. 3

#### Commencement Information

- I6** S. 169 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(h)**

## 170 Enforcement by taking control of goods

- (1) If a person does not pay WRA a relevant amount which is payable by the person, WRA may use the procedure in Schedule 12 to [<sup>F7</sup>TCEA] (taking control of goods) to recover that amount.

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**Changes to legislation:** *There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, PART 7. (See end of Document for details)*

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- (2) In section 63(3) of that Act (enforcement agents), after paragraph (b) insert—
- “(ba) a person authorised to use the procedure in Schedule 12 by the Welsh Revenue Authority (or by a person to whom the Welsh Revenue Authority has delegated the function of authorising the use of the procedure);”.

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**Textual Amendments**

- F7** Words in s. 170(1) substituted (25.1.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 61**; S.I. 2018/34, art. 2(b)(iii)
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**Commencement Information**

- I7** S. 170 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(h)**

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, PART 7.