



# Tax Collection and Management (Wales) Act 2016

2016 anaw 6

## PART 7

### PAYMENT AND ENFORCEMENT

#### *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.

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#### **Commencement Information**

**II** S. 168 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, Section 168.