



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 4

INVESTIGATORY POWERS OF WRA

CHAPTER 1

INTRODUCTORY

Interpretation

84 Meaning of “tax position”

(1) In this Part, “tax position”, in relation to a person, means the person's position as regards any devolved tax, including the person's position as regards—

- (a) past, present and future liability to pay any devolved tax,
- (b) penalties [^{F1}tax credits], interest (including interest on penalties [^{F2}and amounts payable in respect of tax credits]) and other amounts that have been paid, or are or may be payable, by or to the person in connection with any devolved tax, and
- (c) claims or notices that have been or may be made or given in connection with the person's liability to pay any devolved tax [^{F3}or any amount in respect of a tax credit],

and references to a person's position as regards a particular devolved tax (however expressed) are to be interpreted accordingly.

(2) References in this Part to the tax position of a person include references to the tax position of—

- (a) an individual who has died, and

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 84. (See end of Document for details)

- (b) a body corporate or unincorporated association that has ceased to exist.
- (3) References in this Part to a person's tax position refer to the person's tax position at any time or in relation to any period, unless otherwise stated.
- (4) References to checking a person's tax position include references to carrying out an investigation or making an enquiry of any kind.

Textual Amendments

- F1** Words in s. 84(1)(b) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 18(2)(a)**
- F2** Words in s. 84(1)(b) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 18(2)(b)**
- F3** Words in s. 84(1)(c) inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 18(3)**

Commencement Information

- I1** S. 84 in force at 25.1.2018 by [S.I. 2018/33](#), **art. 2(c)**

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 84.