



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 10

FINAL PROVISIONS

[^{F1}187A Crown application for the purposes of Land Transaction Tax

- (1) In so far as the following provisions of this Act apply to land transaction tax, they bind the Crown—
- (a) Part 3;
 - (b) Part 4 (other than Chapter 6);
 - (c) Part 6 (other than sections 157A, 160 and 161(2)(b));
 - (d) Part 7 (other than sections 168, 169 and 170);
 - (e) Part 8 (other than sections 172(1)(d) and (e), (3)(b) and (c), (4), (5) and (6), 182 and 183);
 - (f) sections 190 and 191.
- (2) But Part 4 does not apply to Her Majesty in Her private capacity (within the meaning of section 38(3) of the Crown Proceedings Act 1947 (c. 44)).]

Textual Amendments

- F1** S. 187A 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. 66](#); S.I. 2018/34, art. 3

188 Power to make consequential etc. provision

- (1) The Welsh Ministers may by regulations make such incidental, consequential or supplemental provision as they think appropriate for the purposes of, or in connection with, this Act.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, PART 10. (See end of Document for details)

- (2) Regulations under this section may amend, revoke or repeal any enactment (including any provision of this Act).

189 Regulations

- (1) Any power to make regulations under this Act—
- (a) is exercisable by statutory instrument, and
 - (b) includes power to make different provision for different purposes.
- (2) A statutory instrument containing regulations under section 18(2), [^{F2}122(5),] 156 or 172(7) (whether alone or with any other provision) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the National Assembly for Wales.
- (3) Any other statutory instrument containing regulations under this Act is subject to annulment in pursuance of a resolution of the National Assembly for Wales.

Textual Amendments

- F2** Word in s. 189(2) inserted (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. 67](#); S.I. 2018/34, art. 3

190 Issue of notices by WRA

- (1) This section applies where a provision of [^{F3}the Welsh Tax Acts, or of regulations made under them,] authorises or requires WRA to issue a notice to a person (whether the expression “issue” or any other expression is used) (but see subsection (9)).

[^{F4}(1A) A notice must specify the day on which it is issued.

- (1B) If the person to whom the notice is issued cannot reasonably ascertain the effect of the notice because of a mistake in it or omission from it (including a mistake or omission relating to the person's name), the notice is to be treated as not having been issued.]

- (2) The notice may be issued to the person—
- (a) by being delivered personally to the person,
 - (b) by leaving it at the person's proper address,
 - (c) by being sent by post to the person's proper address, or
 - (d) where subsection (3) applies, by sending it electronically to an address provided for that purpose.
- (3) This subsection applies where the person to whom the notice is to be issued has agreed in writing that it may be sent electronically.
- (4) For the purposes of subsection (2)(a), a notice may be delivered personally to a body corporate by giving it to the secretary or clerk of that body.
- (5) Where WRA issues a notice in the manner mentioned in subsection (2)(b), the notice is to be treated as having been received at the time it was left at the person's proper address unless the contrary is shown.
- (6) For the purposes of subsection (2)(b) and (c), the proper address of a person is—

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- (a) in the case of a body corporate, the address of the registered or principal office of the body;
 - (b) in the case of a person acting in his or her capacity as a partner in a partnership, the address of the principal office of the partnership;
 - (c) in any other case, the last known address of the person.
- (7) Where WRA issues a notice in the manner mentioned in subsection (2)(c) by sending it to an address in the United Kingdom, the notice is to be treated as having been received 48 hours after it is sent unless the contrary is shown.
- (8) Where WRA issues a notice in the manner mentioned in subsection (2)(d), the notice is to be treated as having been received 48 hours after it is sent unless the contrary is shown.
- (9) This section does not apply to any notice that WRA may—
- (a) provide to a person under section 103(4) or 105(3) [^{F5}(including any notice provided under section 103(4) as applied by sections 103A(4) and 103B(5))], or
 - (b) give to the tribunal.
- (10) In this section “notice” includes a copy of a notice.

Textual Amendments

- F3** Words in s. 190(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. 68(a)**; S.I. 2018/34, art. 2(b)(v)
- F4** S. 190(1A)(1B) inserted (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. 68(b)**; S.I. 2018/34, art. 2(b)(v)
- F5** Words in s. 190(9)(a) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), s. 97(2), **Sch. 4 para. 18**; S.I. 2018/35, art. 2(z)(iii)

191 Giving notices and other documents to WRA

- (1) This section applies where a provision of [^{F6}the Welsh Tax Acts, or of regulations made under them,] requires or permits a person [^{F7}to make a tax return or] to give a notice or other document to WRA (whether the expression “give” or any other expression is used) (but see subsection (4)).
- [^{F8}(2) The tax return, notice or other document must—
- (a) be in such form,
 - (b) contain such information,
 - (c) be accompanied by such other documents, and
 - (d) be given in such manner,
- as may be specified by WRA.]
- (3) But subsection (2) is subject to any different provision made in or under [^{F9}the Welsh Tax Acts].
- (4) This section does not apply to any document given to WRA by the Welsh Ministers or the tribunal.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, PART 10. (See end of Document for details)

Textual Amendments

- F6** Words in s. 191(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. 69(a)(i)**; S.I. 2018/34, art. 2(b)(v)
- F7** Words in s. 191(1) inserted (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. 69(a)(ii)**; S.I. 2018/34, art. 2(b)(v)
- F8** S. 191(2) 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. 69(b)**; S.I. 2018/34, art. 2(b)(v)
- F9** Words in s. 191(3) 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. 69(c)**; S.I. 2018/34, art. 2(b)(v)

192 Interpretation

- (1) For the purposes of this Act, an appeal or referral is finally determined when—
- (a) it has been determined, and
 - (b) there is no further possibility of the determination being varied or set aside (disregarding any power to grant permission to appeal out of time).

- (2) In this Act—

[^{F10}“buyer” (“*prynwr*”) has the same meaning as in LTTA;]

“contract settlement” (“*setliad contract*”) means an agreement made in connection with any person's liability to make a payment to WRA under any enactment;

“devolved tax” (“*treth ddatganoledig*”) has the meaning given by section 116A(4) of the Government of Wales Act 2006 (c. 32);

“devolved taxpayer” (“*trethdalwr datganoledig*”) means a person liable to pay a devolved tax;

“enactment” (“*deddfiad*”) means an enactment (whenever enacted or made) which is, or is contained in—

- (a) an Act of Parliament,
- (b) an Act or a Measure of the National Assembly for Wales, or
- (c) subordinate legislation (within the meaning of the Interpretation Act 1978 (c. 30)) made under—
 - (i) an Act of Parliament, or
 - (ii) an Act or a Measure of the National Assembly for Wales;

“financial year” (“*blwyddyn ariannol*”) means—

- (a) the period beginning with the establishment of WRA and ending with 31 March in the following year, and
- (b) each subsequent period of a year ending with 31 March;

[^{F11}“landfill disposals tax” (“*treth gwarediadau tirlenwi*”) has the same meaning as in LDTA;]

[^{F10}“land transaction” (“*trafodiad tir*”) has the same meaning as in LTTA;]

[^{F11}“LDTA” (“*DTGT*”) means the Landfill Disposals Tax (Wales) Act 2017 (anaw 3);]

“local authority” (“*awdurdod lleol*”) means—

- (a) a county council or county borough council in Wales,

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, PART 10. (See end of Document for details)

- (b) a district council or county council in England, a London borough council, the Common Council of the City of London or the Council of the Isles of Scilly,
 - (c) a council constituted under section 2 of the Local Government etc. (Scotland) Act 1994 (c. 39), or
 - (d) a district council in Northern Ireland;
- [^{F10}“LTTA” (“*DTTT*”) means the Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 0);]
“notice” (“*hysbysiad*”) means notice in writing;
“partnership” (“*partneriaeth*”) means—
- (a) a partnership within the Partnership Act 1890 (c. 39),
 - (b) a limited partnership registered under the Limited Partnerships Act 1907 (c. 24), or
 - (c) a firm or entity of a similar character formed under the law of a country or territory outside the United Kingdom;
- [^{F12}“tax credit” (“*credyd treth*”) means a tax credit under regulations made under section 54 of LDТА;]
“tax period” (“*cyfnod treth*”) means a period in respect of which a devolved tax is charged;
“tax return” (“*ffurflen dreth*”) means a return relating to a devolved tax;
- [^{F10}“TCEA” (“*DTLIG*”) means the Tribunals, Courts and Enforcement Act 2007 (c. 15);]
“the tribunal” (“*y tribiwnlys*”) means—
- (a) the First-tier Tribunal, or
 - (b) where determined by or under Tribunal Procedure Rules, the Upper Tribunal.
- [^{F10}“the Welsh Tax Act” (“*Deddfau Trethi Cymru*”) means—
- (a) this Act, ^{F13} ...
 - (b) LTТА] [^{F14} , and
 - (c) LDТА.]

Textual Amendments

- F10** Words in s. 192(2) inserted (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. 70**; S.I. 2018/34, art. 2(b)(v)
- F11** Words in s. 192(2) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), s. 97(2), **Sch. 4 para. 19(a)**; S.I. 2018/35, art. 2(z)(iii)
- F12** Words in s. 192(2) inserted (1.4.2018) by The Landfill Disposals Tax (Administration) (Wales) Regulations 2018 (S.I. 2018/101), reg. 1(2), **Sch. para. 47**
- F13** Word in s. 192(2) omitted (25.1.2018) by virtue of Landfill Disposals Tax (Wales) Act 2017 (anaw 3), s. 97(2), **Sch. 4 para. 19(b)(i)**; S.I. 2018/35, art. 2(z)(iii)
- F14** Words in s. 192(2) inserted (25.1.2018) by Landfill Disposals Tax (Wales) Act 2017 (anaw 3), s. 97(2), **Sch. 4 para. 19(b)(ii)**; S.I. 2018/35, art. 2(z)(iii)

193 Index of defined expressions

The following Table lists expressions defined or otherwise explained in this Act.

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, PART 10. (See end of Document for details)

TABLE 1

Expression	Section
Appealable decision (“ <i>penderfyniad apeladwy</i> ”)	section 172(2) and (3)
[^{F15} Arrangement (in relation to the general anti-avoidance rule) (“ <i>trefniant</i> ”)]	[^{F15} section 81B(3)A]
[^{F15} Artificial (in relation to the general anti-avoidance rule) (“ <i>artiffisial</i> ”)]	[^{F15} section 81C]
Business assets (“ <i>asedau busnes</i> ”)	section 111
Business documents (“ <i>dogfennau busnes</i> ”)	section 111
Business premises (“ <i>mangre busnes</i> ”)	section 111
[^{F15} Buyer (“ <i>prynwr</i> ”)]	[^{F15} section 192(2)]
Carrying on a business (“ <i>rhedeg busnes</i> ”)	section 85
Charity (“ <i>elusen</i> ”)	section 85(3)
Closure notice (“ <i>hysbysiad cau</i> ”)	section 50(1) (in relation to an enquiry into a tax return) and section 75(1) (in relation to an enquiry into a claim)
Contract settlement (“ <i>setliad contract</i> ”)	section 192(2)
Debtor contact notice (“ <i>hysbysiad cyswllt dyledwr</i> ”)	section 93(1)
Devolved tax (“ <i>treth ddatganoledig</i> ”)	section 192(2)
Devolved taxpayer (“ <i>trethdalwr datganoledig</i> ”)	section 192(2)
Elected executive member (“ <i>aelod gweithredol etholedig</i> ”)	section 3(4)(c)
Enactment (“ <i>deddfiad</i> ”)	section 192(2)
Executive member (“ <i>aelod gweithredol</i> ”)	section 3(4)(b)
Filing date (“ <i>dyddiad ffeilio</i> ”)	section 40
[^{F15} Final counteraction notice (“ <i>hysbysiad gwrthweithio terfynol</i> ”)]	[^{F15} section 81G]
Financial year (“ <i>blwyddyn ariannol</i> ”)	section 192(2)
[^{F15} General anti-avoidance rule (“ <i>rheol gwrthweithio osgoi trethi cyffredinol</i> ”)]	[^{F15} section 81A(2)]
Identification notice (“ <i>hysbysiad adnabod</i> ”)	section 92(1)
Information notice (“ <i>hysbysiad gwybodaeth</i> ”)	section 83

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[^{F16} Landfill disposals tax (“ <i>treth gwarediadau tirlenwi</i> ”)]	[^{F16} section 192(2)]
[^{F15} Land transaction (“ <i>trafodiad tir</i> ”)]	[^{F15} section 192(2)]
Late payment interest (“ <i>llog taliadau hwyr</i> ”)	section 157(2)
Late payment interest rate (“ <i>cyfradd llog taliadau hwyr</i> ”)	section 163(1)
Late payment interest start date (“ <i>dyddiad dechrau llog taliadau hwyr</i> ”)	sections 157(3), 159(2) and 160(2)
[^{F16} LDTA (“ <i>DTGT</i> ”)]	[^{F16} section 192(2)]
Local authority (“ <i>awdurdod lleol</i> ”)	section 192(2)
[^{F15} LTTA (“ <i>DTTT</i> ”)]	[^{F15} section 192(2)]
Non-executive member (“ <i>aelod anweithredol</i> ”)	section 3(4)(a)
Notice (“ <i>hysbysiad</i> ”)	section 192(2)
Notice of enquiry (“ <i>hysbysiad ymholiad</i> ”)	section 43(1) (in relation to a tax return) and section 74(1) (in relation to a claim)
Notice of request (“ <i>hysbysiad am gais</i> ”)	section 173(1)
Partnership (“ <i>partneriaeth</i> ”)	section 192(2)
Penalty date (“ <i>dyddiad cosbi</i> ”)	section 122(2)
Potential lost revenue (“ <i>refeniw posibl a gollir</i> ”)	section 134
Premises (“ <i>mangre</i> ”)	section 111
[^{F15} Proposed counteraction notice (“ <i>hysbysiad gwrthweithio arfaethedig</i> ”)]	[^{F15} section 81F]
Protected taxpayer information (“ <i>gwybodaeth warchoddedig am drethdalwr</i> ”)	section 17(3) and (4)
Relevant official (“ <i>swyddog perthnasol</i> ”)	section 17(2)
Repayment interest (“ <i>llog ad-daliadau</i> ”)	section 161(3)
Repayment interest rate (“ <i>cyfradd llog ad-daliadau</i> ”)	section 163(2)
Repayment interest start date (“ <i>dyddiad dechrau llog ad-daliadau</i> ”)	section 161(4)
Settlement agreement (“ <i>cytundeb setlo</i> ”)	section 184(1)
[^{F15} Tax advantage (“ <i>mantais drethiannol</i> ”)]	[^{F15} section 81D]
[^{F15} Tax avoidance arrangement (“ <i>trefniant osgoi trethi</i> ”)]	[^{F15} section 81B]
[^{F17} Tax credit (“ <i>credyd treth</i> ”)]	[^{F17} section 192(2)]

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, PART 10. (See end of Document for details)

Tax period (“ <i>cyfnod treth</i> ”)	section 192(2)
Tax position (“ <i>sefyllfa dreth</i> ”)	section 84
Tax return (“ <i>ffurflen dreth</i> ”)	section 192(2)
Taxpayer notice (“ <i>hysbysiad trethdalwr</i> ”)	section 86(1)
[^{F15} TCEA (“ <i>DTLIG</i> ”)]	[^{F15} section 192(2)]
Third party notice (“ <i>hysbysiad trydydd parti</i> ”)	section 87(1)
The tribunal (“ <i>y tribiwnlys</i> ”)	section 192(2)
Unidentified third party notice (“ <i>hysbysiad trydydd parti anhysbys</i> ”)	section 89(1)
[^{F15} Welsh Tax Acts (“ <i>Deddfau Trethi Cymru</i> ”)]	[^{F15} section 192(2)]
WRA (“ <i>ACC</i> ”)	section 2(2)
WRA assessment (“ <i>asesiad ACC</i> ”)	section 56
WRA determination (“ <i>dyfarniad ACC</i> ”)	section 52(3)

Textual Amendments

- F15** Words in s. 193 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. 71**; S.I. 2018/34, art. 3
- F16** Words in s. 193 inserted (25.1.2018) by [Landfill Disposals Tax \(Wales\) Act 2017 \(anaw 3\)](#), s. 97(2), **Sch. 4 para. 20**; S.I. 2018/35, art. 2(z)(iii)
- F17** Words in s. 193 inserted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), **Sch. para. 48**

194 Coming into force

- (1) The following provisions of this Act come into force on the day after the day on which this Act receives Royal Assent—
 - (a) Part 1;
 - (b) sections 37, 82, 117 and 171;
 - (c) this Part.
- (2) The remaining provisions of this Act come into force on such day as the Welsh Ministers may appoint by order made by statutory instrument.
- (3) An order under this section may appoint different days for different purposes.

195 Short title

The short title of this Act is the Tax Collection and Management (Wales) Act 2016.

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, PART 10.