



# 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.

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

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

#### **166 Receipts for payment**

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

#### **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.

---

*Status: This is the original version (as it was originally enacted).*

---

- (2) Regulations under this section may make provision about the time and manner in which the fee must be paid.