

# Tax Collection and Management (Wales) Act 2016

## 2016 anaw 6

#### PART 7

#### PAYMENT AND ENFORCEMENT

# Recovery

## 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 [FITCEA] (taking control of goods) to recover that amount.
- (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);".

#### **Textual Amendments**

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)

#### **Commencement Information**

II 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, Section 170.