



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 7

RELIEF IN CASE OF EXCESSIVE ASSESSMENT OR OVERPAID TAX

Unjustified enrichment

65 Unjustified enrichment: further provision

- (1) This section applies where—
- (a) there is an amount paid by way of a devolved tax which (apart from section 64) would fall to be repaid or discharged to any person (“the taxpayer”), and
 - (b) the whole or a part of the cost of the payment of that amount to WRA has, for practical purposes, been borne by a person other than the taxpayer.
- (2) Where, in a case to which this section applies, loss or damage has been or may be incurred by the taxpayer as a result of mistaken assumptions made in the taxpayer’s case about the operation of any provisions relating to a devolved tax, that loss or damage is to be disregarded, except to the extent of the quantified amount, in the making of any determination—
- (a) of whether or to what extent the repayment or discharge of an amount to the taxpayer would enrich the taxpayer, or
 - (b) of whether or to what extent any enrichment of the taxpayer would be unjust.
- (3) In subsection (2) “the quantified amount” means the amount (if any) which is shown by the taxpayer to constitute the amount that would appropriately compensate the

Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 65. (See end of Document for details)

taxpayer for loss or damage shown by the taxpayer to have resulted to the taxpayer from the making of the mistaken assumptions.

- (4) The reference in subsection (2) to provisions relating to a devolved tax is a reference to any provisions of—
- (a) any enactment or [^{F1}[^{F2}assimilated direct] legislation] (whether or not still in force) which relates to the devolved tax or to any matter connected with it, or
 - (b) any notice published by WRA under or for the purposes of any such enactment.

Textual Amendments

- F1** Words in s. 65(4)(a) substituted (31.12.2020) by [The Welsh Tax Acts \(Miscellaneous Amendments\) \(EU Exit\) Regulations 2019 \(S.I. 2019/833\)](#), regs. 1(2), **5(3)**; 2020 c. 1, Sch. 5 para. 1(1)
- F2** Words in s. 65(4)(a) substituted (1.1.2024) by [The Retained EU Law \(Revocation and Reform\) Act 2023 \(Consequential Amendments\) \(Wales\) Regulations 2023 \(S.I. 2023/1332\)](#), regs. 1(2), **4**

Commencement Information

- I1** S. 65 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

Changes to legislation:

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