

*These notes refer to the Tax Collection and Management (Wales)  
Act 2016 (c.6) which received Royal Assent on 25 April 2016*

# **TAX COLLECTION AND MANAGEMENT (WALES) ACT 2016**

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## **EXPLANATORY NOTES**

### **COMMENTARY ON SECTIONS**

#### **Part 3 – Tax Returns, Enquiries and Assessments**

##### ***Section 81 – Contract settlements***

77. This section applies to section 63 (Claim for relief for overpaid tax etc.) in circumstances where an amount paid by way of devolved tax has been paid pursuant to a contract settlement and the person who paid WRA is not the person who was the taxpayer liable for that tax. Section 81 sets out the implications on a claim under section 63 of such an arrangement..