



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 3

TAX RETURNS, ENQUIRIES AND ASSESSMENTS

CHAPTER 6

WRA ASSESSMENTS

Assessment of loss of tax or of excessive repayment

54 Assessment where loss of tax

If WRA comes to the view that—

- (a) an amount of devolved tax that ought to have been assessed as devolved tax chargeable on a person has not been assessed,
- (b) an assessment of the devolved tax chargeable on a person is or has become insufficient, or
- (c) relief in respect of a devolved tax has been claimed or given that is or has become excessive,

WRA may make an assessment of the amount or further amount that ought in its opinion to be charged in order to make good the loss of devolved tax.

55 Assessment to recover excessive repayment of tax

- (1) If an amount of a devolved tax has been, but ought not to have been, repaid to a person that amount may be assessed and recovered as if it were unpaid devolved tax.
- (2) If the repayment was made with interest, the amount assessed and recovered may include the amount of interest that ought not to have been paid.

Status: This is the original version (as it was originally enacted).

56 References to “WRA assessment”

In this Act, “WRA assessment” means an assessment under section 54 or 55.