



# 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

*Overpaid tax etc.*

#### **63 Claim for relief for overpaid tax etc.**

- (1) This section applies where—
  - (a) a person has paid an amount by way of a devolved tax but believes the devolved tax was not chargeable, or
  - (b) a person has been assessed as chargeable to an amount of a devolved tax, or a [<sup>F1</sup>WRA] determination has been made that a person is chargeable to an amount of a devolved tax, but the person believes the devolved tax is not chargeable.
- (2) The person may make a claim to WRA for the amount to be repaid or discharged.
- (3) Where this section applies, WRA is not liable to give relief except as provided in this Part or by or under any other provision of [<sup>F2</sup>the Welsh Tax Acts].
- (4) For the purposes of this section and sections [<sup>F3</sup>63A] to 81, an amount paid by one person on behalf of another is treated as paid by the other person.

*Changes to legislation: There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Overpaid tax etc.. (See end of Document for details)*

#### Textual Amendments

- F1** Word in s. 63(1)(b) inserted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 23(a)**; S.I. 2018/34, art. 3
- F2** Words in s. 63(3) substituted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 23(c)(ii)**; S.I. 2018/34, art. 3
- F3** Word in s. 63(4) substituted (1.4.2018) by [Land Transaction Tax and Anti-avoidance of Devolved Taxes \(Wales\) Act 2017 \(anaw 1\)](#), s. 81(2)(3), **Sch. 23 para. 23(d)**; S.I. 2018/34, art. 3

#### Commencement Information

- I1** S. 63 in force at 1.4.2018 by [S.I. 2018/33](#), **art. 3**

### [<sup>F4</sup>63A Claim for relief in respect of land transaction tax: regulations ceasing to have effect

- (1) If—
- (a) by virtue of section 26(2) of LTTA the tax bands and tax rates specified in rejected regulations apply to a chargeable transaction, and
  - (b) in consequence, the amount of land transaction tax chargeable in respect of the transaction is greater than the amount that would otherwise have been chargeable,
- the buyer in the transaction may make a claim to WRA for the discharge or repayment of the amount of land transaction tax that would not have been chargeable had the rejected regulations not been made.
- (2) Where WRA decides to give effect to a claim under subsection (1) it must also discharge or repay any penalty or interest related to the amount of tax discharged or repaid.
- (3) Any penalty or interest is related to an amount of tax for this purpose to the extent that it—
- (a) is attributable to the amount, and
  - (b) would not have been incurred but for the application to the transaction in question of the tax bands and tax rates specified in the rejected regulations.
- (4) A claim under subsection (1) must be made before the end of the period of 12 months beginning with the later of—
- (a) the date on which the rejected regulations cease to have effect, or
  - (b) the filing date for a tax return containing an assessment of tax chargeable calculated using the tax bands and tax rates specified in the rejected regulations.
- (5) A claim under subsection (1) is to be treated as if it were an amendment made under section 41 to the assessment of tax chargeable contained in a tax return.
- (6) In this section—
- “chargeable transaction” (“*trafodiad trethadwy*”) has the meaning given by section 17 of LTTA;
- “rejected regulations” (“*rheoliadau a wrthodir*”) has the meaning given by section 26(1)(a) of that Act.]

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**Changes to legislation:** There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Overpaid tax etc.. (See end of Document for details)

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#### Textual Amendments

- F4** S. 63A inserted (1.4.2018) by Land Transaction Tax and Anti-avoidance of Devolved Taxes (Wales) Act 2017 (anaw 1), s. 81(2)(3), **Sch. 23 para. 24**; S.I. 2018/34, art. 3

**Changes to legislation:**

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Cross Heading: Overpaid tax etc..