



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 7

PAYMENT AND ENFORCEMENT

Recovery

169 Proceedings in magistrates' court

- (1) Where a relevant amount is payable by a person and it does not exceed £2,000, it is recoverable summarily as a civil debt.
- (2) All or any of the amounts recoverable under this section that are payable by any one person may be included in the same complaint, summons or other document required to be laid before or issued by a justice of the peace.
- (3) Each such document is to be treated, in respect of each amount, as a separate document and its invalidity as respects one amount does not affect its validity in respect of any other amount.
- (4) Where a relevant amount consists of devolved tax or a penalty, proceedings may be brought under this section within the period of 12 months beginning with the day following that on or before which the devolved tax or penalty was required to be paid.
- (5) Where a relevant amount consists of interest on devolved tax or on a penalty, proceedings may be brought under this section within the period of 12 months beginning with the day following that on or before which the devolved tax or penalty was required to be paid.
- (6) The Welsh Ministers may by regulations increase the amount specified in subsection (1).

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 the [Tribunals, Courts and Enforcement Act 2007 \(c. 15\)](#) (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);”.