



Tax Collection and Management (Wales) Act 2016

2016 anaw 6

PART 6

INTEREST

CHAPTER 2

INTEREST ON AMOUNTS PAYABLE BY WRA

Repayment interest

162 Repayment interest: supplementary

- (1) Repayment interest is not payable on an amount payable in consequence of an order or judgment of a court having power to allow interest on the amount.
- (2) Repayment interest is not payable on repayment interest.
- (3) The date of repayment, in relation to an amount to which section 161 applies, includes the date on which it is set off against an amount owed to WRA.

Commencement Information

II S. 162 in force at 25.1.2018 by [S.I. 2018/33](#), [art. 2\(g\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 162.