



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

56 References to “WRA assessment”

In this Act, “WRA assessment” means an assessment under section 54 ^{F1}, 55 or 55A].

Textual Amendments

- F1** Words in s. 56 substituted (1.4.2018) by [The Landfill Disposals Tax \(Administration\) \(Wales\) Regulations 2018 \(S.I. 2018/101\)](#), reg. 1(2), [Sch. para. 13](#)

Commencement Information

- I1** S. 56 in force at 1.4.2018 by [S.I. 2018/33](#), [art. 3](#)

Changes to legislation:

There are currently no known outstanding effects for the Tax Collection and Management (Wales) Act 2016, Section 56.