



# 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

### *Unjustified enrichment*

**64 Disallowing claims for relief under section 63 due to unjustified enrichment**

WRA need not give effect to a claim for relief made under section 63 if, or to the extent that, repayment or discharge of the amount would unjustly enrich the claimant.